

## Analisis Internal Control Over Financial Reporting (ICOFR) Studi Kasus PT Garuda Indonesia (Persero), Tbk. = Internal Control Over Financial Reporting (ICOFR) Analysis Study Case PT Garuda Indonesia (Persero), Tbk.

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### Abstrak

Penelitian bertujuan untuk mengetahui bagaimana implementasi dari Internal Control over Financial Reporting (ICOFR) pada PT Garuda Indonesia (Persero), Tbk. dari tahun 2012 sampai 2020, dan apakah permasalahan terjadi di disebabkan oleh pengendalian internal. Adanya pelanggaran atas pengakuan pendapatan pada laporan keuangan tahun buku 2018 yang tidak sesuai Pernyataan Standar Akuntansi Keuangan (PSAK) dan penyajian kembali atas laporan keuangan tahun 2012 dan 2013 karena melakukan transaksi akuisisi atas PT Angkasa Pura I per akhir 2013. Untuk mencegah pelaporan keuangan yang kurang baik, maka motivasi peneliti ingin mengetahui pengendalian internal perusahaan berdasarkan element pada Internal Control over Financial Reporting (ICOFR). Metode menggunakan analisis data sekunder yang diambil dari laporan tahunan perusahaan selama periode 2012 – 2020. Analisis menggunakan metode manual content analysis, dimana memberikan skor atas perngendalian internal yang dimiliki berdasarkan kerangka Internal Control over Financial Reporting (ICOFR) yang diterbitkan oleh COSO. Dari hasil analisis implementasi Internal Control over Financial Reporting (ICOFR) di PT Garuda Indonesia (Persero), Tbk. Menunjukkan bahwa Internal Control over Financial Reporting (ICOFR) telah diimplementasikan, namun belum dalam implementasi yang sempurna. Elemen pengendalian risiko dan informasi dan komunikasi memiliki tren meningkat dari tahun 2012-2020 yang artinya PT Garuda Indonesia (Persero), Tbk. secara konsisten mengungkapkan bahwa informasi diproses dan didistribusikan secara tepat waktu dan sesuai dengan aturan yang berlaku, perusahaan konsisten dalam hal memiliki unit kerja yang mengimplementasikan majemen risiko, dan manajemenn sudah mempertimbangkan efektivitas dan efisiensi. ....This study aims to find out how the implementation of Internal Control over Financial Reporting (ICOFR) at PT Garuda Indonesia (Persero) Tbk from 2012 to 2020, and whether problems occur because of internal control. There is a violation of revenue recognition in the financial statements of PT Garuda Indonesia (Persero) Tbk for the 2018 financial year which is not in accordance with Accounting Standards and restatements of 2012 and 2013 book because PT Garuda Indonesia (Persero) acquired transaction of PT Angkasa Pura I at the end of 2013. To prevent poor financial reporting, the motivation of the researcher is to know the company's internal control based on the elements in the Internal Control over Financial Reporting (ICOFR). The method uses secondary data analysis taken from the company's annual report for the period 2012 – 2020. The analysis uses the manual content analysis method, which provides a score for internal control based on the Internal Control over Financial Reporting (ICOFR) framework published by COSO. The analysis of implementation Internal Control over Financial Reporting (ICOFR) at PT Garuda Indonesia (Persero) Tbk Indicates that has been implemented but is not yet fully implemented. Elements of risk control and information and communication have an increasing trend from 2012-2020 which means PT Garuda Indonesia (Persero), Tbk. consistently discloses that information is processed and distributed in a timely manner and in accordance with applicable regulations, the company is consistent in terms of having a work

unit that implements risk management, and the management has considered effectiveness and efficiency. Cases at PT Garuda Indonesia (Persero), Tbk can be caused by lack of control environment, activities control, and supervision which causes weak internal controls on these elements.