

Evaluasi Implementasi Sistem Pengendalian Internal pada Direktorat Jenderal Perimbangan Keuangan = Evaluation of Internal Control System Implementation at the Directorate General of Fiscal Balance

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Abstrak

Penelitian ini menganalisis implementasi sistem pengendalian internal di lingkungan Direktorat Jenderal Perimbangan Keuangan (DJPK). Tujuan penelitian ini adalah untuk menganalisis implementasi sistem pengendalian internal yang ada di DJPK terhadap kerangka pengendalian internal COSO tahun 2013 berdasarkan lima komponen pengendalian internal COSO yaitu, lingkungan pengendalian, penilaian risiko, aktivitas pengendalian, informasi dan komunikasi, serta pemantauan. Penelitian menggunakan metode kualitatif dengan pengumpulan sumber data primer melalui wawancara dan data sekunder melalui studi pustaka dan dokumentasi. Hasil penelitian menyarankan bahwa DJPK perlu meningkatkan peranan lingkungan pengendalian melalui kebijakan dan praktik pada pengelolaan Sumber Daya Manusia serta mempertimbangkan analisis beban kerja per pegawai. DJPK juga perlu meningkatkan peranan kegiatan pengendalian melalui penguatan dokumentasi pekerjaan dan SOP. Selanjutnya, DJPK perlu mengoptimalkan aktivitas pemantauan melalui penyusunan kertas kerja pemantauan dan penyusunan ketentuan pemantauan dengan mempertimbangkan bobot maupun jenis proses bisnis yang ada di DJPK.

.....This study analyzes the implementation of the internal control system within the Directorate General of Fiscal Balance (Direktorat Jenderal Perimbangan Keuangan/DJPK). The purpose of this study is to analyze the implementation of the existing internal control system at DJPK against the 2013 COSO internal control framework based on the five COSO internal control components namely, control environment, risk assessment, control activities, information and communication, and monitoring. The research uses qualitative methods by collecting primary data sources through interviews and secondary data through literature review and documentation. The results of the research suggest that the DJPK needs to increase the role of the control environment through policies and practices in the management of Human Resources and consider employee workload analysis. DJPK also needs to increase the role of control activities by strengthening work documentation and SOPs. Furthermore, the DJPK needs to optimize monitoring activities through the preparation of monitoring working papers and preparation of monitoring provisions by taking into account the weight and types of business processes that exist in the DJPK.