

Peningkatan Rancangan Pengendalian Intern atas Pelaporan Keuangan (PIPK) pada Proses Pengelolaan Barang Rampasan Komisi Pemberantasan Korupsi = Improving Design of Internal Control over Financial Reporting (ICoFR) at the Transaction Level: A Case Study on Corruption Eradication Commission's Booty Management Process

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Abstrak

Penelitian ini bertujuan untuk meningkatkan rancangan Pengendalian Intern atas Pelaporan Keuangan (PIPK) untuk proses pengelolaan barang rampasan Komisi Pemberantasan Korupsi (KPK), berdasarkan kebijakan dan best practice dari berbagai referensi terkait Internal Control over Financial Reporting (ICoFR) untuk sektor publik di Indonesia. Peningkatan rancangan PIPK dilakukan melalui pendekatan penelitian kualitatif berupa studi kasus tunggal, dengan menggunakan data primer yang diperoleh dari wawancara langsung serta data sekunder berupa instrumen dokumentasi. Data penelitian kemudian dilakukan analisis deskriptif kualitatif, analisis konten serta dilakukan uji validitas data dengan menggunakan triangulasi sumber data dan triangulasi metode. Hasil penelitian ini yaitu berupa rancangan PIPK, rancangan pedoman formal untuk pelaksanaan PIPK, serta rancangan awal kebijakan untuk mendorong perbaikan PIPK pada proses pengelolaan barang rampasan KPK.

.....This study aims to improve the design of Internal Control over Financial Reporting (ICoFR) for the Corruption Eradication Commission (CEC)'s booty management process based on policies and best practices from various references related to Internal Control over Financial Reporting (ICoFR) for the public sector in Indonesia. The improvements of the ICoFR design was carried out through a qualitative research approach in the form of a single case study, using primary data obtained from direct interviews and secondary data in the form of documentation instruments. The research data was then carried out by qualitative descriptive analysis and content analysis, and the validity of the data was tested using data source and method triangulation. The results of this study are in the form of initial drafts of ICoFR designs, initial drafts of formal guidelines for ICoFR implementations, and initial drafts of policies to encourage ICoFR improvements in the CEC's booty management process.