

# Analisis Sistem Pengendalian Intern (SPI) pada Kegiatan Pemeriksaan Fisik Barang Impor di Kantor Pelayanan Utama Bea dan Cukai Tipe A Tanjung Priok = Analysis of Internal Control System (ICS) on Physical Inspection of Imported Goods at the Main Office of Customs and Excise Type A Tanjung Priok

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## Abstrak

Penelitian ini bertujuan untuk menganalisis penerapan pengendalian intern pada kegiatan pemeriksaan fisik barang impor di Kantor Pelayanan Utama Bea dan Cukai (KPU BC) Tipe A Tanjung Priok berdasarkan komponen pengendalian intern COSO 2015 dan peran tiap lini dalam kerangka pengendalian intern berdasarkan Three Lines Model IIA 2020. Metode penelitian yang digunakan adalah deskriptif kualitatif dengan pengumpulan data melalui observasi lapangan dan wawancara. Data primer diperoleh dari observasi lapangan dan wawancara dengan pegawai Bea Cukai dan Inspektorat Jenderal Kementerian Keuangan, sedangkan data sekunder bersumber dari laporan, arsip, dokumen bukti penerapan SPI. Hasil analisis menunjukkan bahwa sebagian besar komponen pengendalian intern COSO 2015 telah diterapkan dalam kegiatan pemeriksaan fisik barang impor di KPU BC Tanjung Priok. Namun, terdapat beberapa komponen yang belum sepenuhnya dilaksanakan, seperti komitmen terhadap kompetensi dan penegakan akuntabilitas. Pada lini pertama dalam Three Lines Model, tugas dan tanggung jawab telah dipenuhi dengan baik. Namun, terdapat beberapa keterbatasan pada lini kedua dan ketiga terkait analisis risiko dan pengawasan yang belum dilakukan secara menyeluruh.

.....This study aims to analyze the application of internal control in the physical inspection of imported goods at KPU BC Tanjung Priok based on the 2015 COSO internal control components and the role of each line in the internal control framework based on the Three Lines Model IIA 2020. The research method used is descriptive qualitative with data collection through field observations and interviews. Primary data is obtained from field observations and interviews with Customs and Inspectorate General employees of the Ministry of Finance, while secondary data comes from reports, archives, documents of evidence of SPI implementation. The analysis results show that most of the COSO 2015 internal control components have been implemented in the physical inspection of imported goods at KPU BC Tanjung Priok. However, there are several components that have not been fully implemented, such as commitment to competence and enforcement of accountability. In the first line in the Three Lines Model, duties and responsibilities have been fulfilled properly. However, there are some limitations in the second and third lines related to risk analysis and supervision that have not been carried out thoroughly.