

Analisis pengendalian internal dan perancangan Standar Operasional Prosedur (SOP) pada proses penerimaan biaya pendidikan secara Host to Host dalam rangka menerapkan konsep Three Lines of Defence (studi kasus Universitas A) = Analysis of internal control and Standard Operating Procedure (SOP) design on the process of receiving tuition fees by Host to Host payment system to apply the concept of Three Lines of Defence (case study Universitas A)

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Abstrak

Penelitian ini bertujuan untuk mendesain Standar Operasional Prosedur SOP atas proses penerimaan biaya pendidikan secara host to host dengan menganalisis risiko pengendalian internal pada proses penerimaan dana Biaya Pendidikan dalam upaya mewujudkan konsep Three Lines of Defence. Pendekatan yang digunakan untuk penelitian ini adalah pendekatan studi kasus dengan unit analisa adalah Universitas A. Hasil analisis risiko dan kontrol yang ada pada proses penerimaan biaya pendidikan secara host to host adalah masih terdapat risiko tersisa pada proses tersebut. Perancangan SOP ini diharapkan dapat membantu Tim Biaya Pendidikan untuk mengetahui dan melaksanakan tugas dan tanggung jawab yang sebenarnya dan dapat melakukan pengendalian atas risiko yang muncul pada prosesnya sehingga dapat mewujudkan konsep Three Lines of Defence.

*This study aims to design Standard Operating Procedure SOP to the process of receiving tuition fees by a host to host payment system by analyzing internal risk and controls in to the process of receiving tuition fees by a host to host payment system in an effort to apply the concept of Three Lines of Defence. The approach used for this research is case study research with unit of analysis is University A.*

*The results of risk and control analysis that exist in to the process of receiving tuition fees by a host to host payment system still there are residual risk in the process. The design of SOP is expected to help the tuition fees team to know and carry out the actual duties and responsibilities and can control the risks that arise in the process so as to apply the concept of Three Lines of Defence.*