

Abstract

This study aims to analyze and evaluate the implementation of internal control and deficiencies in the implementation of internal control over the revenue cycle of PT XYZ based on the 2013 COSO Internal Control Framework. This research uses a qualitative method with a case study approach. Data collection techniques are carried out by conducting documentation, observation, and interviews as outlined in the Internal Control Questionnaires (ICQ). The results showed that the internal control system in the revenue cycle of PT XYZ was technically good and comprehensive. However, the internal control system implemented by PT XYZ still does not fully meet the principles of effective internal control according to the 2013 COSO Framework. This is because the control environment component is not yet available as a whole, namely in the principles of independence and responsibility, and performance accountability.

Keywords: *internal control, revenue cycle, COSO Framework 2013, mining company.*

Intisari

Penelitian ini bertujuan untuk menganalisis dan mengevaluasi implementasi pengendalian internal serta kekurangan atas penerapan pengendalian internal terhadap siklus pendapatan PT XYZ berdasarkan Kerangan Pengendalian Internal COSO 2013. Penelitian ini menggunakan metode kualitatif dengan pendekatan studi kasus. Teknik pengumpulan data dilakukan dengan melakukan dokumentasi, observasi, dan wawancara yang dituangkan dalam *Internal Control Questionnaires* (ICQ). Hasil penelitian menunjukkan bahwa sistem pengendalian internal pada siklus pendapatan PT XYZ secara teknis sudah cukup baik dan komprehensif. Namun, sistem pengendalian internal yang diimplementasikan PT XYZ masih belum sepenuhnya memenuhi prinsip pengendalian internal yang efektif menurut *COSO Framework 2013*. Hal ini disebabkan karena komponen lingkungan pengendalian belum tersedia secara keseluruhan, yaitu pada prinsip independensi dan tanggung jawab, serta akuntabilitas kinerja.

Kata Kunci: pengendalian internal, siklus pendapatan, *COSO Framework 2013*, perusahaan pertambangan.