

Intisari

Penerapan pengendalian internal yang efektif menjadi salah satu fokus utama bagi organisasi dalam menjalankan kegiatan operasinya agar dapat mencapai tujuan yang diinginkan. *Committee of Sponsoring Organization of the Treadway Commission* (COSO), telah menyusun rerangka yang dapat membantu banyak organisasi dalam menerapkan pengendalian internal yang efektif. Penelitian ini mengevaluasi kesesuaian penerapan pengendalian internal terhadap persediaan di Manna Kampus Godean Yogyakarta dengan rerangka COSO. Persediaan dipilih sebagai fokus dalam penelitian ini karena merupakan salah satu aset paling besar yang dimiliki oleh toko ritel seperti Manna Kampus Godean. Penelitian ini merupakan penelitian kualitatif berbasis studi kasus dengan metode pengumpulan data melalui wawancara, observasi, dan dokumentasi. Wawancara dilakukan terhadap pihak-pihak internal Manna Kampus Godean menggunakan *Internal Control Questionnaire* (ICQ). Hasil dari penelitian ini menemukan bahwa komponen lingkungan pengendalian, penilaian risiko, aktivitas pengendalian, dan informasi dan komunikasi sudah memadai namun belum berjalan secara efektif. Sedangkan komponen aktivitas pengawasan sudah diterapkan secara memadai dan efektif.

Kata kunci: pengendalian internal, manajemen persediaan, rerangka COSO 2013.

Abstract

The implementation of effective internal control has become one of the main focuses for organizations in conducting their operations to achieve desired goals. The Committee of Sponsoring Organizations of the Treadway Commission (COSO) has developed a framework that helps many organizations implement effective internal controls. This research evaluates the alignment of internal control implementation over inventory at Manna Kampus Godean Yogyakarta with the COSO framework. Inventory was chosen as the focus of this study because it is one of the largest assets owned by retail stores like Manna Kampus Godean. This study is a qualitative study based on case studies with data collection methods through interviews, observations, and documentation. Interviews were conducted with internal parties of Manna Kampus Godean using the Internal Control Questionnaire (ICQ). The results of this study found that the components of control environment, risk assessment, control activities, and information and communication are adequate but not yet effectively implemented. Meanwhile, the component of monitoring activities has been adequately and effectively applied.

Keywords: internal control, inventory management, COSO framework 2013.