

INTISARI

Pengendalian internal memiliki peran penting dalam mewujudkan pengelolaan aset tetap yang optimal diantaranya mempermudah pengawasan dan pengontrolan terhadap pengeluaran yang terkait dengan manajemen aset tetap, meningkatkan efisiensi operasional, kapasitas produktif aset tetap serta memberikan informasi yang akurat dalam laporan keuangan perusahaan, mencerminkan nilai dari aset tetap tersebut. Penelitian ini bertujuan untuk menganalisis efektivitas pengendalian internal atas manajemen aset tetap di PT Hino Motors Manufacturing Indonesia (PT HMMI) berdasarkan kerangka COSO 2013. Penelitian ini menggunakan desain penelitian kualitatif dengan pendekatan studi kasus. Data diperoleh melalui wawancara, observasi, dan dokumentasi. Wawancara dilaksanakan berdasarkan lima komponen dan tujuh belas prinsip dalam kerangka pengendalian internal COSO 2013 yang diturunkan menjadi lima puluh dua *Internal Control Questionnaire* (ICQ). Dalam manajemen aset tetap di PT HMMI, terdapat beberapa tahapan yaitu perencanaan, pengadaan, pencatatan, pemeriksaan fisik, transfer dan penghapusan aset. Hasil penelitian menunjukkan bahwa pengendalian internal atas manajemen aset tetap di PT HMMI sudah sangat memadai dan sangat efektif dengan persentase 90% berdasarkan metode analisis efektivitas Champion. Dengan adanya penelitian ini diharapkan dapat menjadi bahan evaluasi dan referensi dalam upaya perbaikan dan peningkatan kualitas pengendalian internal yang mendukung keberlanjutan perusahaan.

Kata kunci : Manajemen aset tetap, pengendalian internal, COSO.

ABSTRACT

Internal control plays an important role in achieving optimal fixed asset management, including facilitating monitoring and control of expenditures related to fixed asset management, improving operational efficiency, enhancing the productive capacity of fixed assets, and providing accurate information in the company's financial statements, which reflects the value of the fixed assets. This study aims to analyze the effectiveness of internal control over fixed asset management at PT Hino Motors Manufacturing Indonesia (PT HMMI) based on the COSO 2013 framework. The research uses a qualitative design with a case study approach. Data were collected through interviews, observation, and documentation. Interviews were conducted based on the five components and seventeen principles of the COSO 2013 internal control framework, which were broken down into fifty-two Internal Control Questionnaires (ICQ). Fixed asset management at PT HMMI consists of several stages, including planning, procurement, recording, physical inspection, transfer, and disposal of assets. The results show that internal control over fixed asset management at PT HMMI is highly adequate and very effective, with a 90% effectiveness rate based on the Champion effectiveness analysis method. This study is expected to serve as an evaluation tool and reference for improving the quality of internal control to support the company's sustainability.

Keywords: Fixed asset management, internal control, COSO.