

## INTISARI

Penelitian ini bertujuan untuk mengevaluasi efektivitas pengendalian internal pada bagian produksi CV Kayu Manis menggunakan *COSO Internal Control-Integrated Framework 2013*. Evaluasi dilakukan menggunakan *Internal Control Questionnaire (ICQ)*, yang disusun berdasarkan lima komponen dan tujuh belas prinsip COSO untuk menggambarkan kondisi pengendalian secara lebih terstruktur. Metode yang digunakan berupa pendekatan kualitatif studi kasus melalui wawancara, observasi, serta penelaahan dokumen perusahaan. Seluruh data kemudian dievaluasi berdasarkan kriteria efektivitas pengendalian internal COSO guna menilai tingkat penerapan pengendalian internal. Hasil penelitian menunjukkan 9 dari 17 prinsip COSO telah berjalan, sedangkan 8 prinsip masih belum berfungsi optimal. Defisiensi terlihat pada komponen lingkungan pengendalian, penilaian risiko, aktivitas pengendalian, dan pemantauan, berpotensi menghambat kelancaran proses produksi. Secara keseluruhan, pengendalian internal pada bagian produksi CV Kayu Manis masih belum memadai dan berfungsi secara efektif, sehingga masih memerlukan perbaikan untuk memperkuat pengendalian internal secara berkelanjutan.

**Kata kunci:** Evaluasi Pengendalian Internal, Produksi, Industri Furnitur, COSO ICIF 2013.

## ***ABSTRACT***

*This study aims to evaluate the effectiveness of internal control within the production department of CV Kayu Manis using the COSO Internal Control–Integrated Framework 2013. The evaluation was conducted using the Internal Control Questionnaire (ICQ), which was compiled based on five components and seventeen COSO principles to describe the control conditions in a more structured manner. The method used was a qualitative case study approach through interviews, observations, and review of company documents, then evaluated based on COSO's internal control effectiveness criteria to assess the level of internal control implementation. The findings indicate that 9 of the 17 COSO principles are functioning as intended, while 8 principles were not yet functioning optimally. Deficiencies were identified in the control environment, risk assessment, control activities, and monitoring components, which could potentially hinder the smooth running of the production process. Overall, internal control within the production department remains inadequate and ineffective, requiring further improvements to strengthen control practices on a continuous basis.*

**Keywords:** *Internal Control Evaluation, Production, Furniture Industry, COSO ICIF 2013.*