INTISARI

Siklus *procurement* merupakan salah satu proses bisnis yang berperan penting dalam menjamin kelancaran operasional industri perhotelan karena berkaitan dengan penyediaan barang dan jasa yang mendukung kualitas layanan. Kompleksitas proses tersebut meningkatkan risiko kesalahan maupun kecurangan sehingga diperlukan sistem pengendalian internal yang efektif. Penelitian ini bertujuan untuk mengevaluasi efektivitas pengendalian internal pada siklus *procurement* berdasarkan kerangka COSO di Hotel A Jakarta, serta menganalisis mekanisme pengelolaan risiko yang diterapkan perusahaan. Penelitian menggunakan pendekatan kualitatif dengan desain studi kasus. Data diperoleh melalui wawancara semi terstruktur, observasi, dokumentasi, serta dianalisis menggunakan teknik kondensasi data, penyajian data, dan penarikan kesimpulan dengan uji validitas melalui triangulasi sumber dan triangulasi teknik. Hasil penelitian menunjukkan bahwa Hotel A Jakarta telah menerapkan kelima komponen dan 17 prinsip dalam kerangka COSO secara memadai melalui kebijakan *Corporate International Policy* (CIP), *Local Standard Operating Procedure* (LSOP), mekanisme *three-way matching*, otorisasi berjenjang, serta pengawasan oleh *Finance Department*. Meskipun demikian, masih ditemukan beberapa kelemahan, antara lain perangkapan fungsi *purchasing* dan *receiving*, praktik *sharing* kredensial ID, penggunaan otorisasi yang kurang tepat, serta proses dokumentasi dan rekonsiliasi manual. Kelemahan tersebut dikelola melalui penerapan *compensating controls* berupa pengawasan berlapis, verifikasi independen, rekonsiliasi berkala, dan pemanfaatan sistem informasi sehingga risiko tetap dapat diminimalkan. Penelitian ini juga memberikan rekomendasi yang dapat dijadikan acuan oleh perusahaan untuk melakukan perbaikan dalam penerapan pengendalian internal guna meningkatkan efektivitas pengelolaan risiko pada siklus *procurement*.

Kata Kunci: Pengendalian Internal, *Procurement*, COSO, Manajemen Risiko, Industri Perhotelan.

ABSTRACT

The procurement cycle is a critical business process that ensures the continuity of hotel operations by providing the goods and services required to maintain service quality. The complexity of this process increases the risk of errors and fraud, making an effective internal control system essential. This study aims to evaluate the effectiveness of internal control in the procurement cycle based on the COSO Framework at Hotel A Jakarta and to analyze the company's risk management mechanisms. This research employed a qualitative approach with a case study design. Data were collected through semi-structured interviews, observations, and document analysis, and were analyzed using data condensation, data display, and conclusion drawing. Data validity was ensured through source and technique triangulation. The findings indicate that Hotel A Jakarta has adequately implemented the five components and seventeen principles of the COSO Framework through the application of the Corporate International Policy (CIP), Local Standard Operating Procedure (LSOP), three-way matching procedures, hierarchical authorization, and supervision by the Finance Department. Nevertheless, several weaknesses were identified, including overlapping purchasing and receiving functions, shared user ID credentials, inappropriate authorization practices, and manual documentation and reconciliation processes. These weaknesses are mitigated through compensating controls, including layered supervision, independent verification, periodic reconciliation, and the utilization of information systems to minimize operational risks. This study also provides practical recommendations that may serve as a reference for improving the implementation of internal controls to enhance the effectiveness of risk management within the procurement cycle.

Keywords: *Internal Control, Procurement, COSO, Risk Management, Hospitality Industry.*