

INTISARI

Penelitian ini bertujuan untuk mendeskripsikan aktivitas sistem pengendalian internal persediaan dan mengevaluasi sistem pengendalian internal persediaan di Hamzah Batik. Peneliti melakukan evaluasi terhadap divisi-divisi yang berhubungan langsung terhadap persediaan, yaitu divisi toko, divisi pembelian, divisi pelabelan (*labeling*), dan divisi gudang penyimpanan. Evaluasi sistem pengendalian internal persediaan di Hamzah Batik berdasarkan pada *COSO framework for small entities (SME)*. COSO SME merupakan sebuah kerangka kerja yang disusun oleh The Committee of Sponsoring Organizations of the Treadway Commission yang digunakan untuk membantu manajemen dalam mengevaluasi pengendalian internal. Penelitian ini menggunakan pendekatan kualitatif dengan metode pengumpulan data melalui observasi, wawancara, dan analisis dokumen.

Permasalahan yang ditemui peneliti ialah, antara lain, barang rusak, barang tercecer, barang hilang, dan salah catat pada saat *stock opname*. Kemudian, peneliti melakukan evaluasi menggunakan COSO SME. Hasil penelitian menunjukkan bahwa yang menjadi kendala dalam perusahaan ada lima komponen dan sembilan prinsip. Kendala tersebut terdiri atas lingkungan pengendalian (integritas dan nilai etika, struktur organisasi, dan wewenang dan tanggung jawab), aktivitas pengendalian (pemilihan dan pengembangan aktivitas pengendalian dan teknologi informasi), informasi dan komunikasi (komunikasi *upstream* dan komunikasi dengan pihak luar), pemantauan (pemantauan sedang berjalan), dan peran serta tanggung jawab (peran manajemen). Permasalahan tersebut disebabkan oleh struktur organisasi yang masih belum jelas, wewenang dan tanggung jawab karyawan belum ditulis secara rinci, kurangnya *tag alarm*, karyawan toko diberikan tugas yang terlalu banyak, rotasi karyawan hanya sebatas satu divisi, terdapat rangkap tugas dibagian gudang penyimpanan, divisi TI tidak terlibat dalam pengendalian dan pengambilan keputusan, komunikasi *upstream* dan komunikasi pihak luar belum optimal, pemantauan belum independen, dan belum ada perwakilan manajemen puncak di dalam organisasi.

Kata kunci: SPI, COSO SME, evaluasi, dan kendala

ABSTRACT

This study aims to describe the activity of the internal control system of the inventory and evaluating the internal control system of the inventory in the Hamzah Batik. Researchers conduct an evaluation of the divisions that relate directly against the inventory, namely the store division, the purchasing division, labeling division, and the warehouse division. Evaluation of the internal control system of the inventory in the Batik Hamzah based on the COSO framework for small entities (SME). COSO SME is a framework arranged by The Committee of Sponsoring Organizations of the Treadway Commission used to assist management in evaluating internal controls. This study used a qualitative approach to the method of collecting data through observation, interviews, and analysis of documents.

Researchers found problems such as damaged goods, goods scattered, lost goods, even a misstatement at a time when stock opname. Then, researchers perform the evaluation using the COSO SME. The results showed that there were five components and the nine principles that became the company's constraints. These constraints are the environmental control (integrity and ethical values, organizational structure, and authority and responsibilities), the activity control (selection and development of the activities of control and information technology), information and communication (communication upstream and communication with outside parties), monitoring (ongoing monitoring), and roles and responsibilities (role management). These problems caused by the structure of the organization remains unclear, authority and responsibility of the employees has not been written in detail, the lack of tag alarms, store employees given the task too much, rotational employees only as one division, there are dual position in a warehouse division, the IT division is not involved in the control and decision-making, communication upstream and communication outside parties not yet optimal, yet independent monitoring, and there has been no representative of top management in the organization.

Keywords: SPI, the evaluation of SME, COSO, and constraints