

INTISARI

Penelitian ini bertujuan untuk mengidentifikasi pengendalian internal unit kerja perpustakaan di FEB UGM berdasarkan COSO ICIF 2013 dan mengidentifikasi kendala penerapan pengendalian internal pada unit kerja perpustakaan di FEB UGM. Penelitian dilaksanakan di perpustakaan FEB UGM, perpustakaan Maksi, perpustakaan MEP, perpustakaan MM Yogyakarta, serta ruang referensi PPAk. Metode yang digunakan dalam penelitian ini adalah deskriptif kualitatif. Hasil dari penelitian menunjukkan elemen lingkungan pengendalian, penilaian risiko, komunikasi dan informasi serta aktivitas pengawasan pada perpustakaan-perpustakaan dan ruang referensi berjalan cukup efektif. Namun elemen aktivitas pengendalian belum berjalan efektif. Peneliti menemukan kendala pada ketimpangan fasilitas pengamanan aset dan sumber daya manusia dalam penerapan pemisahan tugas.

Kata kunci: pengendalian internal, perpustakaan, COSO ICIF 2013

ABSTRACT

The research is purposed to identify the FEB UGM libraries' internal control according to COSO ICIF 2013 and identify constraints related to the implementation of internal control in the FEB UGM libraries. The research is conducted in FEB UGM library, Maksi library, MEP library, MM Yogyakarta library, and PPAk reference room. The method has been conducted in this research is descriptive qualitative. The result shows that the control environment, risk assessment, information and communication, and monitoring activity are sufficient effective. But, the control activity is not done well yet. The researcher found any constraints are facilities inequality to safeguard its assets and lack of human resources to do segregation of duties.

Keywords: internal control, library, COSO ICIF 2013