

**EVALUASI PENERAPAN DESAIN SISTEM PENGENDALIAN  
INTERNAL BERDASARKAN *COSO FRAMEWORK* 2013  
(KASUS-KASUS DI PT. BUKIT ASAM TBK.  
UNIT PELABUHAN TARAHAH)**

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**INTISARI**

PT Bukit Asam Tbk, Unit Pelabuhan Tarahan. Adapun tujuan dari penelitian ini adalah untuk mengevaluasi penerapan desain sistem pengendalian internal berdasarkan *framework* COSO 2013 yang di terapkan pada PT Bukit Asam Tbk, Unit Pelabuhan Tarahan. Penelitian ini menggunakan pendekatan kualitatif. Teknik pengumpulan data melalui penyebaran kuesioner dan wawancara. Pemilihan partisipan dalam penelitian ini menggunakan teknik *convenience sampling*, setelah data terkumpul kemudian di analisis dan di hasilkan simpulan untuk menjawab pertanyaan penelitian. Dari hasil analisis dapat di simpulkan bahwa PT Bukit Asam Tbk Unit Pelabuhan Tarahan telah menerapkan *COSO framework* 2013 dengan sangat efektif.

**Kata Kunci:** Sistem pengendalian Internal, COSO Framework 2013

**EVALUATION OF COSO FRAMEWORK 2013-BASED  
INTERNAL CONTROL SYSTEM DESIGN IMPLEMENTATION  
(A CASE IN PT. BUKIT ASAM TBK. UNIT PORT TARAHAH)**

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***ABSTRACT***

PT Bukit Asam Tbk Tarahan Port Unit. The purpose of this study is to evaluate the implementation of COSO Framework 2013-based internal control system design which is applied to PT Bukit Asam Tbk, Tarahan Harbor Unit. This study uses a qualitative approach. The data collection technique used is by distributing questionnaires and conducting interviews. The participants in this study are selected using a convenience sampling technique, after the data was collected it was analyzed and concluded to answer the research questions. From the results of the analysis, it can be concluded that PT Bukit Asam Tbk Tarahan Port Unit has implemented the COSO Framework 2013 very effectively.


**Keywords:** internal control system, COSO Framework 2013

## STATEMENT LETTER

This is to certify that this abstract, titled: **“EVALUATION OF COSO FRAMEWORK 2013-BASED INTERNAL CONTROL SYSTEM DESIGN IMPLEMENTATION(A CASE IN PT. BUKIT ASAM TBK. UNIT PORT TARAHAH)”** has been reread and checked for appropriate use of structure and vocabulary by LEMBAGA BAHASA (LB)-LIA Yogyakarta.

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Coordinator



(D. H. Budi Wibawa)