

## INTISARI

*Finance and accounting department* Artotel Yogyakarta memiliki tanggung jawab untuk melakukan *internal control* terhadap *store requisition* sebagai salah satu departemen yang memiliki peran penting dalam pengelolaan dan pelaporan keuangan. Penelitian ini diharapkan dapat memberikan gambaran tentang kegiatan *finance and accounting department* di Artotel Yogyakarta. Tujuan penulisan tugas akhir ini adalah untuk menganalisis tentang kendala penerapan kebijakan *department store requisition* dan strategi *finance and accounting department* Artotel Yogyakarta dalam implementasi *internal control* terhadap *department store requisition*. Jenis pengumpulan data yang digunakan adalah wawancara semiterstruktur, observasi partisipan, dan dokumentasi. Jenis data yang digunakan adalah data primer dan data sekunder. Data primer dikumpulkan melalui wawancara semiterstruktur dan observasi langsung di Artotel Yogyakarta, sedangkan data sekunder diperoleh dari buku, dokumentasi, dan jurnal. Berdasarkan hasil penelitian menunjukkan bahwa *finance and accounting department* Artotel Yogyakarta mengalami kendala dalam implementasi kebijakan *finance and accounting department* Artotel Yogyakarta terhadap *department store requisition*, seperti terdapat *user department* yang tidak menerapkan *store requisition*. Namun terdapat beberapa strategi *internal control* yang di implementasikan terhadap *department store requisition* yaitu: diterapkannya sistem *logbook*, melakukan sosialisasi mengenai *store requisition*, mengadakan *training store requisition*, melakukan *monitoring* dan evaluasi secara periodik serta melakukan penindakan. *Finance and accounting department* Artotel Yogyakarta, sudah melaksanakan kegiatan yang ditujukan untuk melakukan *internal control* terhadap *department store requisition*.

**Kata Kunci:** *Finance and Accounting Department, Internal Control, Store requisition, User Department, Artotel Yogyakarta*

### **ABSTRACT**

*The finance and accounting department The finance and accounting department of Artotel Yogyakarta has the responsibility to carry out internal control of store requisitions as one of the departments that has an important role in financial management and reporting. This research is expected to provide an overview of the activities of the finance and accounting department at Artotel Yogyakarta. The purpose of writing this final project is to analyze the obstacles to implementing the department store requisition policy and the finance and accounting strategy of the Artotel Yogyakarta department in the implementation of internal control of the department store requisition. The types of data collection used were semi-structured interviews, participant observation, and documentation. The types of data used are primary data and secondary data. Primary data were collected through semi-structured interviews and direct observation at Artotel Yogyakarta, while secondary data were obtained from books, documentation, and journals. Based on the results of the study, it showed that the finance and accounting department of Artotel Yogyakarta experienced problems in implementing the finance and accounting policy of the department store requisition, for example, there were user departments that did not implement store requisition. However, several internal control strategies are implemented for department store requisitions, namely: the implementation of a logbook system, socializing about store requisitions, conducting store requisition training, conducting periodic monitoring and evaluation, and taking action. The finance and accounting department of Artotel Yogyakarta has carried out activities aimed at carrying out internal control of department store requisitions.*

**Keywords:** *Finance and Accounting Department, Internal Control, Store Requisition, User Department, Artotel.*