INTISARI

Penelitian ini merupakan studi kasus yang menggunakan metode kombinasi antara metode kualitatif dan kuantitatif. Studi kasus dilakukan di PT Perdagangan Gas (PTPG). Studi ini bertujuan untuk mengevaluasi Sistem Pengendalian Internal (SPI) atas siklus pendapatan PTPG berdasarkan kerangka SPI yang dikeluarkan oleh *Committee of Sponsoring Organization* (COSO). Selain itu, penelitian ini juga melakukan perbandingan atas siklus pendapatan antara teori dan panduan manual untuk menemukan *theoretical gap*, serta perbandingan antara panduan manual dan praktik siklus pendapatan di PTPG untuk menemukan *practical gap*. Hasil penelitian menunjukkan bahwa lima elemen SPI berdasarkan COSO (lingkungan pengendalian, penilaian risiko, aktivitas pengendalian, informasi dan komunikasi, serta pengawasan) telah diterapkan oleh PTPG. Namun, ada beberapa hal yang perlu dilakukan PTPG untuk meningkatkan sistem pengendalian internalnya seperti melakukan penilaian risiko atas *fraud* dan pembuatan sistem *whistleblowing*. Dua dari tiga tujuan SPI atas pendapatan (operasional, pelaporan keuangan, dan kepatuhan) telah dicapai PTPG. Namun, tujuan operasional belum tercapai secara memadai. Hal ini ditunjukkan dengan analisis varians pendapatan yang menghasilkan varians *unfavorable*. Penelitian ini juga menemukan adanya *theoretical* dan *practical gap* pada siklus pendapatan PTPG. Perbedaan ini secara umum dikarenakan PTPG belum memiliki panduan manual atas siklus pendapatan. Oleh karena itu, PTPG disarankan membuat panduan manual tersebut.

Kata Kunci: SPI, teori COSO, theoretical gap, practical gap, analisis varians pendapatan

ABSTRACT

This is a case study research which uses a combination of qualitative and quantitative methods. This case study aims to evaluate the Internal Control System (SPI) of the revenue cycle of PT. Perdagangan Gas (PTPG) based on the internal control framework issued by the Committee of Sponsoring Organizations (COSO). Aside from that, this research also performs the comparison of the revenue cycle between theory and manual guidelines to figure out the theoretical gap, and a comparison between the manual guidelins and the practice of revenue cycle between standard operating procedure and its practice in PTPG to determine practical gap. The research results show that the five elements of SPI based on COSO (con-trol environment, risk assessment, control activities, information and communica-tion, and monitoring) have been implemented by PTPG, but there are some things that need to be done by PTPG; to improve its internal control system, such as, performing risk assessment on fraud and establishing a whistleblowing system. Two of the three objectives of SPI on revenue cycle (operational, financial reporting, and compliance) have been achieved by PTPG, but the operational objective has not been achieved sufficiently, as shown by variance analysis of revenue generating unfavorable variance. This research also finds the theoretical and practical gaps in the revenue cycle of PTPG. These differences are generally caused by PTPG does not have a guide-lines for revenue cycle; therefore, it is recommended that PTPG has to arrange such a manual guidelines.

Keywords: *SPI, COSO Theory, Theoretical Gap, Practical Gap, Variance Analysis of Revenue*