

EVALUASI EFEKTIVITAS PENGENDALIAN INTERNAL (STUDI KASUS: LOKAL HOTEL & RESTAURANT YOGYAKARTA)

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Intisari

Perjalanan wisata sudah dianggap sebagai suatu kebutuhan. Permintaan pariwisata dari tahun ke tahun terus meningkat. Dampak dari wisatawan tentu saja mempengaruhi penawaran dari segi akomodasi seperti hotel dan *resort*. Bisnis perhotelan khususnya di Yogyakarta tumbuh dengan pesat. Seiring berkembangnya kompleksitas bisnis dan terbukanya peluang usaha dan investasi, menyebabkan resiko terjadinya kecurangan pada perusahaan makin tinggi. Berdasarkan laporan ACFE tahun 2010 di industri pelayanan jasa mengalami potensi kerugian sebesar 5% dari pendapatannya akibat *fraud*. Lebih lagi Montgomery (2013) mengemukakan bahwa perusahaan kecil memiliki peluang kecurangan lebih besar dibanding perusahaan besar. Untuk meminimalisir kecurangan tersebut maka diperlukan suatu sistem pengendalian internal yang efektif. Hal ini terkait dengan fungsi pengendalian internal yaitu meminimalisir berbagai resiko yang dapat mempengaruhi kelangsungan hidup perusahaan (Hall, 2013).

Penelitian ini bertujuan untuk memperoleh pemahaman praktik pengendalian internal dan menilai, menganalisis, dan memberikan rekomendasi yang diperlukan terhadap keefektifan pengendalian internal. Penelitian ini menggunakan metode kualitatif studi kasus yang dilakukan di Lokal Hotel & Restaurant. Subyek dalam penelitian ini merupakan pegawai perusahaan.

Keefektifan pengendalian internal dinilai menggunakan *Framework COSO – For Smaller Public Companies*. Hasil analisis menunjukkan bahwa penerapan pengendalian internal di Lokal Hotel & Restaurant sudah terkategori sangat efektif.

Kekurangan yang masih terdapat dalam perusahaan yang ditemukan dalam penelitian ini adalah perusahaan belum memiliki divisi audit sehingga kegiatan audit masih dilakukan oleh divisi keuangan, beberapa alat kelengkapan organisasi seperti job desc belum dibuat secara tertulis, serta belum pernah dilakukannya audit oleh pihak internal maupun eksternal.

Kata kunci: keefektifan, pengendalian internal, kualitatif, *COSO – For Smaller Public Companies*.

AN EVALUATION ON THE EFFECTIVENESS OF INTERNAL CONTROL (A CASE STUDY OF ‘LOKAL’ HOTEL AND RESTAURANT)

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ABSTRACT

Excursion trips have been considered as needs, nowadays. The demand for tourism is steadily increasing year after year, and the impact of tourism inevitably influences the growth of accommodation supply in the form of hotels and resorts. The hotel business in Yogyakarta is growing fast, along with the growth of business complexity and the emergence of new business opportunities and investments, this development triggers increasing risks of fraud to the companies involved. Based on an ACFE report in 2010, the hospitality industry suffered a potential loss of up to 5% from the income because of fraud. Moreover, Montgomery (2013) stated that small enterprises face greater risk of fraud than bigger ones. To minimize the chances of fraud, an effective internal control system is needed. This has something to do with the core function of an internal control, that is, to minimize various risks which may endanger the survivability of the company (Hall, 2013).

This research aims to reach an understanding about the practice of internal control and to evaluate, analyze, and to offer recommendations deemed necessary for an internal control efficacy. This research uses a qualitative method with a case study conducted at ‘Lokal’ Hotel and Restaurant. The subjects of this research are the company employees. The internal control efficacy is evaluated using a COSO – For Smaller Public Companies framework. The results of analysis show that the implementation of internal control at ‘Lokal’ Hotel and Restaurant belongs to the very effective category.

Drawbacks which can still be found in the company, as revealed by the research, include the fact that the company doesn’t have an audit division, therefore, audit activities are still performed by the financial division; several organizational components such as the job description hasn’t been provided in writing, and there hasn’t been any audit performed, either by an internal or external body.

Keywords: efficacy, internal control, qualitative, COSO – For Smaller Public Companies.