

ABSTRACT

Internal control has important function in any organization because its ability to maintain the company's assets, check the accuracy and reliability of accounting data, to ensure the reliability and integrity of information, compliance with policies, plans, procedures, laws and regulations, drive organization to use resources economically and efficiently, and to achieve the targets as well as on operational and program objectives that have been set. Operational field has several sensitive risk such as implementation of procedures that have not performed as well as the risk of deviation of employees.

The main objective of this study is to analyze the completeness of the components of internal control and evaluate the effectiveness of internal control in achieving the vision and mission of Asrama Haji Transit Yogyakarta. Researchers analyzed the design of the internal control system through the Internal Control Questionnaire (ICQ) which are based on the five components of internal control in accordance with COSO, namely the control environment, risk assessment, control activities, information and communication, and monitoring.

Results of this research show that the organizations do not have adequate internal controls and it does not function effectively.

Keywords: internal control, COSO, field operations

ABSTRAK

Pengendalian internal merupakan hal penting bagi setiap organisasi karena pengendalian internal dapat menjaga kekayaan perusahaan, mengecek ketelitian dan keandalan data akuntansi, reliabilitas dan integritas informasi, tunduk pada kebijakan, perencanaan, prosedur, hukum, dan peraturan, penggunaan sumber daya secara ekonomis dan efisien, serta untuk mencapai sasaran serta tujuan atas operasional dan program yang telah ditetapkan. Bidang operasional merupakan salah satu bidang yang riskan terhadap risiko implementasi prosedur yang belum tepat serta risiko penyelewengan yang dilakukan pegawai.

Tujuan utama penelitian ini yaitu untuk menganalisis kelengkapan komponen pengendalian internal serta mengevaluasi efektivitas pengendalian internal dalam mencapai visi dan misi pada Asrama Haji Yogyakarta. Peneliti menganalisis desain sistem pengendalian internal melalui *Internal Control Questionnaire* (ICQ) yang berpedoman pada lima komponen pengendalian internal menurut COSO yaitu lingkungan pengendalian, penilaian risiko, aktivitas pengendalian, informasi dan komunikasi, dan pengawasan/pemantauan.

Hasil dari penelitian ini yaitu organisasi belum memiliki pengendalian internal pada bidang operasional yang memadai serta belum berfungsi secara efektif.

Kata kunci: pengendalian internal, COSO, bidang operasiona



UNIVERSITAS
GADJAH MADA

**EVALUASI EFEKTIVITAS PENGENDALIAN INTERNAL BAGIAN OPERASIONAL PADA ASRAMA HAJI
TRANSIT YOGYAKARTA**

RANI PRASTYAWATI, Taufikur Rahman, S.E., M.B.A., Ak., CA.

Universitas Gadjah Mada, 2017 | Diunduh dari <http://etd.repository.ugm.ac.id/>