



ABSTRACT

This research is done because Ardhana still experiences problems in handling cash management, these includes misstatements in bookkeeping, fraudulent cash activities and the lack of cash flow diagram. Cash is one of the important accounts for a company in carrying out its operational activities. To maintain the sustainability of a company, management needs to pay attention to its cash balance, both in cash receipts and cash disbursements. To achieve this, Adequate and effective internal control is needed over the activities of the company. This study aims to evaluate the adequacy and effectiveness of internal control at Ardhana (Human Development and Communication Training). The research was conducted using a qualitative method using the case study approach. Data collection techniques were carried out through interviews, observations, and document inspection. Interviews were conducted based on Internal Control Questionnaire (ICQ) with the company owner and the financial administrator. Observations were carried out by observing the activities of the employees and comparing it with Standard Operating Procedures (SOP). Inspection carried out on the relevant related documents. The results of the analysis show that Ardhana has implemented five control components of COSO Integrated Framework internal control framework which are control environment, risk assessment, control activities, information and communication, and monitoring. The research shows that internal control at Ardhana is sufficient and adequate but not functioning effectively.

Key Words: internal control, sufficient, effective, fraud, service company



ABSTRAK

Penelitian ini dilakukan karena Ardhana masih mengalami kendala dalam penanganan cash management, antara lain salah saji dalam pembukuan, kecurangan aktivitas kas dan tidak adanya cash flow diagram. Kas merupakan salah satu rekening penting bagi suatu perusahaan dalam menjalankan kegiatan operasionalnya. Untuk menjaga keberlangsungan suatu perusahaan, manajemen perlu memperhatikan saldo kasnya, baik dalam penerimaan kas maupun pengeluaran kas. Untuk mencapai hal tersebut, diperlukan pengendalian internal yang memadai dan efektif atas kegiatan perusahaan. Penelitian ini bertujuan untuk mengevaluasi kecukupan dan efektivitas pengendalian internal pada Ardhana (Human Development and Communication Training). Penelitian ini dilakukan dengan menggunakan metode kualitatif dengan pendekatan studi kasus. Teknik pengumpulan data dilakukan melalui wawancara, observasi, dan pemeriksaan dokumen. Wawancara dilakukan berdasarkan Internal Control Questionnaire (ICQ) dengan pemilik perusahaan dan pengelola keuangan. Observasi dilakukan dengan mengamati aktivitas pegawai dan membandingkannya dengan Standard Operating Procedure (SOP). Pemeriksaan dilakukan terhadap dokumen terkait yang relevan. Hasil analisis menunjukkan bahwa Ardhana telah mengimplementasikan lima komponen pengendalian kerangka pengendalian internal COSO Integrated Framework yaitu lingkungan pengendalian, penilaian risiko, aktivitas pengendalian, informasi dan komunikasi, dan pemantauan. Hasil penelitian menunjukkan bahwa pengendalian internal pada Ardhana sudah cukup dan memadai namun belum berfungsi secara efektif.

Kata Kunci: pengendalian intern, cukup, efektif, kecurangan, perusahaan jasa