

INTISARI

Persediaan merupakan aset operasional utama bagi perusahaan ritel. Dalam proses manajemen persediaannya, pengendalian internal berperan penting melalui pengelolaan sumber daya, pengamanan aset, dan pemberantasan *fraud*. Penelitian ini bertujuan untuk menganalisis keefektifan sistem pengendalian internal atas manajemen persediaan di Apotek Mulia Farma Jambon (AMFJ) dengan menggunakan rerangka COSO *Internal Control-Integrated Framework 2013*. Rerangka ini digunakan karena telah terbukti efektif melalui pengujian pada perusahaan publik di Amerika yang menunjukkan bahwa pengadopsi COSO *Internal Control-Integrated Framework 2013* lebih awal memiliki kelemahan pengendalian internal material yang lebih sedikit. Pendekatan kualitatif studi kasus digunakan untuk memahami fenomena secara mendalam. Data-data yang diperoleh berupa data primer melalui wawancara dan observasi dengan pedoman *Internal Control Questionnaire (ICQ)* berdasarkan 5 komponen dan 17 prinsip COSO dan data sekunder melalui inspeksi dokumen terkait profil dan pengendalian internal AMFJ. Data tersebut kemudian dievaluasi berdasarkan kriteria keefektifan pengendalian internal COSO, yaitu ada, berfungsi, dan terpadu untuk mencapai tujuan yang spesifik. Hasil evaluasi menunjukkan bahwa AMFJ telah menjalankan lima komponen pengendalian dari rerangka pengendalian internal COSO *Integrated Framework* yaitu lingkungan pengendalian, penilaian risiko, aktivitas pengendalian, informasi dan komunikasi, serta pemantauan. Pengendalian internal yang ada di AMFJ cukup memadai tetapi belum berfungsi secara efektif.

Kata kunci: sistem pengendalian internal, persediaan, evaluasi COSO *Internal Control-Integrated Framework 2013*, ritel.

ABSTRACT

Inventories are the main operational asset for retail companies. In its inventory management process, internal control plays an important role through managing resources, securing assets, and combating fraud. This study is conducted to evaluate the internal control system of inventory management in Apotek Mulia Farma Jambon (AMFJ) using the COSO Internal Control-Integrated Framework 2013. This framework is used because it has been proven effective through studies on publicly traded companies in America who adopted COSO Internal Control-Integrated Framework 2013 earlier shows fewer internal material weaknesses. A qualitative case study is used to understand the phenomenon in depth. The data obtained consisted of primary data through interviews and observations with Internal Control Questionnaire (ICQ) guidelines based on 5 components and 17 COSO principles and secondary data through document inspection related to AMFJ profiles and internal control. Data were evaluated based on COSO's internal control planning criteria that all components and relevant principles must be present, functioning, and operating together to achieve specified objectives. The evaluation results show that AMFJ has implemented five control components of the COSO Integrated Framework internal control framework, namely the control environment, risk assessment, control activities, information and communication, and monitoring. Existing internal control in AMFJ is sufficient but not yet functioning effectively.

Keywords: internal control system, inventory, evaluation, COSO Internal Control-Integrated Framework 2013, retail.