

PENGENDALIAN INTERNAL TERHADAP PENGELOLAAN PERSEDIAAN
BERBASIS *COMMITTEE OF SPONSORING ORGANIZATIONS* (COSO) PADA
CV FLORA PUTRA KUSUMA

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Abstrak

Analisis ini bertujuan untuk mengidentifikasi penerapan pengendalian internal terhadap pengelolaan persediaan dan pelaporan persediaan tahun 2022 dengan metode analisis pengendalian internal *Committee of Sponsoring Organizations*. Permasalahan yang sering terjadi terhadap pengelolaan persediaan yang ditandai dengan banyaknya komplain pelanggan menjadi latar belakang laporan tugas akhir ini disusun. Melalui hasil analisis pengendalian internal, perusahaan dapat mengambil langkah perbaikan dari permasalahan dan pengambilan keputusan untuk dimasa depan. Penerapan pengendalian internal terhadap pengelolaan persediaan pada CV Flora Putra Kusuma, secara garis besar telah memenuhi komponen pengendalian internal menurut *Committee of Sponsoring Organizations* yang terdiri dari lingkungan pengendalian, penilaian risiko, aktivitas pengendalian, komunikasi/informasi, serta pengawasan. Tetapi masih terdapat kekurangan yang dapat ditingkatkan yaitu SOP pengelolaan persediaan bagian gudang belum tertulis, belum adanya komite audit yang independen, belum adanya pengelolaan karyawan yang tidak puas secara berkelanjutan, belum ada batasan akses di setiap *username* pada sistem, audit secara berkala terlalu berjarak lama, belum adanya petugas khusus untuk keamanan sistem komputer, serta perusahaan telah melakukan penerapan pelaporan persediaan dengan sistem pencatatan perpetual dan metode penilaian rata-rata (*average*).

Kata Kunci: Penerapan Pengendalian Internal, Pengelolaan Persediaan, Penerapan Pelaporan Persediaan, *Committee of Sponsoring Organizations*

INTERNAL CONTROL OF INVENTORY MANAGEMENT
BASED ON THE COMMITTEE OF SPONSORING ORGANIZATIONS
(COSO) AT CV FLORA PUTRA KUSUMA

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Abstract

This analysis aims to identify the application of internal control to inventory management and inventory reporting in 2022 using the Committee of Sponsoring Organizations internal control analysis method. Problems that often occur in inventory management, which are characterized by many customer complaints, are the background to which this final report was prepared. Through the results of internal control analysis, companies can take steps to correct problems and make decisions for the future. The implementation of internal control for inventory management at CV Flora Putra Kusuma, in general, has fulfilled the internal control components according to the Committee of Sponsoring Organizations which consist of control environment, risk assessment, control activities, communication/information, and supervision. However, there are still shortcomings that can be improved, namely the warehouse inventory management SOP has not been written, there is no independent audit committee, there is no ongoing management of dissatisfied employees, there are no access restrictions for each username in the system, regular audits take too long, There is no special officer for computer system security, and the company has implemented inventory reporting using a perpetual recording system and average assessment method.

Keywords: Implementation of Internal Control, Inventory Management, Implementation of Inventory Reporting, Committee of Sponsoring Organizations