

Analisis sistem pengendalian internal dan implementasi manajemen risiko pada proses pengadaan barang dan jasa (e-procurement) : studi kasus pada PT KYZ (Persero) wilayah Kalimantan Selatan Kalimantan Tengah = Analysis of internal control system and risk management implementation in the procurement process of goods and service (e-procurement) based on the decision of the board of directors number 305 of the year 2010 (a case study at PT KYZ Persero in the area of South Kalimantan and Central Kalimantan

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Abstrak

Tesis ini menjelaskan proses kegiatan pengadaan barang dan jasa di PT XYZ (Persero) Wilayah Kalimantan Selatan Kalimantan Tengah. Penulis mencoba menganalisis sistem pengendalian internal berdasarkan COSO dan implementasi ERM sebagai pedoman dalam menjalankan pengendalian internal dan mengungkapkan kegiatan pengadaan barang dan jasa yang sesuai dengan Keputusan Direksi Nomor 305 Tahun 2010 di PT XYZ (Persero) Wilayah Kalimantan Selatan Kalimantan Tengah. Tujuan PT XYZ (Persero) dalam melaksanakan kegiatan pengadaan barang dan jasa (E Procurement) adalah untuk mendukung pelaksanaan Good Corporate Governance di BUMN serta memberikan manfaat dalam transparansi, efisiensi dan pengendalian internal yang baik pada pelaksanaan pengadaan barang dan jasa. Dalam menjalankan pelaksanaan pengadaan barang dan jasa, calon penyedia barang dan jasa masih kesulitan untuk mengetahui informasi mengenai harga satuan barang, adanya perlakuan yang tidak sama kepada calon penyedia barang dan jasa dan inefisiensi. PT XYZ mengharapkan melalui e procurement ini dapat mengurangi inefisiensi di perusahaan, mengungkapkan transparansi dalam informasi pengadaan barang dan jasa, akuntabilitas, mendapatkan calon penyedia barang dan jasa yang terbaik, mendapatkan harga yang paling kompetitif dan untuk mendapatkan kepercayaan dari stake holder.

<hr>This thesis explains the goods and service procurement activity process at PT XYZ (Persero) in the area of South Kalimantan and Central Kalimantan. The writer attempts to analyze the internal control system based on COSO and ERM implementation as the guidelines in carrying out internal control and revealing the suitable goods and service procurement activity with the Decision of the Board of Directors Number 305 of the Year 2010 at PT XYZ (Persero) in the area of South Kalimantan and Central Kalimantan. The objectives of PT XYZ (Persero) in carrying out the goods and service procurement (E Procurement) activity are to support the implementation of Good Corporate Governance in BUMN (State- Owned Enterprise) and to provide advantages in the transparency, efficiency, and good internal control in carrying out the goods and service procurement. In carrying out the goods and service procurement, the candidates of the goods and service suppliers still find it difficult to discover information on goods unit prices, there is still discrimination of treatment towards the candidates of the goods and service suppliers, and there is inefficiency. PT XYZ expects that through this e procurement it can reduce inefficiency in the company, reveal transparency in the information of goods and service procurement, accountability, gain the best candidates of goods and service suppliers, obtain the most competitive price, and gain trust from the stakeholders.