

Analisis siklus pengeluaran kontraktor kontrak kerja sama (KKKS) minyak dan gas bumi studi kasus pada MP Indonesia = Analysis of expenditure cycle in contractor of production sharing contract case study in MP Indonesia

Devin Ariyanto Putra, author

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Abstrak

Laporan magang ini menganalisis Siklus Pengeluaran MP Indonesia menggunakan 5 Komponen Pengendalian Internal dari Kerangka Pengendalian Internal yang dikeluarkan oleh Committee of Sponsoring Organizations of the Treadway Commission (COSO) pada Mei 2013. MP Indonesia memiliki 4 aktivitas didalam siklus pengeluarannya antara lain proses pemesanan material, barang dan jasa, aktivitas penerimaan barang dan jasa serta penyimpanan barang, aktivitas penerimaan tagihan vendor dan aktivitas pembayaran tagihan vendor. Analisis yang dilakukan mencakup lima komponen pengendalian internal yaitu lingkungan pengendalian, penilaian resiko, aktivitas pengendalian, informasi dan komunikasi serta pemantauan, dari tiap aktivitas siklus pengeluaran yang ada di MP Indonesia. Secara umum pengendalian internal yang ada MP Indonesia telah cukup memadai. Namun diberikan rekomendasi berupa peningkatan keefektifan karyawan baik melalui pelatihan atau penambahan jumlah, peningkatan komunikasi antar fungsi terkait pengadaan barang dan jasa, serta pemutakhiran sistem yang mengintegrasikan Oracle E ? Business Suite R ? 12 dengan barcode system guna menunjang efektifitas dan efisiensi aktivitas yang dilakukan dalam mendukung peningkatan keefektifan pengendalian internal dari siklus pengeluaran MP Indonesia.

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This internship report analyzes expenditure cycle in MP Indonesia using 5 Components of Internal Control Internal Control Framework issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO) that issued on May 2013. MP Indonesia has 4 activities in the expenditure cycle, such as process of ordering materials, goods and services, the activity of receiving of goods and services and storing goods, the approving suppliers invoice activity and the cash disbursement activity. That analysis done by using five components of internal control, namely the control environment, risk assessment, control activities, information and communication, and monitoring of each activity in expenditure cycles in MP Indonesia. In conclusion, MP Indonesia internal control in expenditure cycle has been quite adequate. Given also some suggestions and recommendations such as, improving capability of employee, improving communication between associated function in supply chain management, and also updating a system that can integrate Oracle E ? Business Suite R ? 12 with barcode system to support effectivity and efficiency of activity in supporting improvement of internal control effectiveness of the MP Indonesia expenditure cycle.