

Evaluasi Pengendalian Internal pada Siklus Pengeluaran PT. AT = Evaluation of the Internal Control on PT. AT's Expenditure Cycle

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Abstrak

Laporan magang ini bertujuan untuk mengevaluasi sistem pengendalian internal siklus pengeluaran PT. AT yang dimulai dari tahap pemesanan barang dan/atau jasa, tahap penerimaan barang dan/atau jasa, tahap persetujuan invoice, dan tahap pencairan tunai. Proses evaluasi dilakukan dengan membandingkan pola kerangka analisis Committee of Sponsoring Organizations of the Treadway Commission Internal Control Integrated Framework 2013 (COSO IC IF 2013) dengan praktik pekerjaan yang berlangsung. Hasil evaluasi menunjukkan bahwa terdapat empat prinsip pengendalian internal yang belum diimplementasikan oleh perusahaan, yaitu: prinsip penentuan tujuan laporan non-keuangan eksternal, prinsip kontrol umum atas teknologi, prinsip rincian kebijakan dan prosedur, dan prinsip komunikasi internal. Keempat prinsip ini dapat diimplementasikan perusahaan untuk mencegah potensi kerugian di masa depan pada siklus pengeluaran PT. AT.

.....The internship report aims to evaluate PT. AT's internal control system on its expenditure cycle that will start from the process of ordering goods/services process, receiving the goods/services, approving supplier invoices, and the cash disbursement process. The evaluation process is carried out by comparing the Committee of Sponsoring Organizations of the Treadway Commission Internal Control Integrated Framework 2013 (COSO IC IF 2013) with ongoing work practices. The evaluation results show that there are four principles that have not been implemented by the company, such as the principal of determining the objectives of external non-financial reports, the principal of general control over technology, the principal of detailed policies and procedures, and the principal of internal communication. These four principles of internal control should be implemented to prevent potential future losses in the expenditure cycle of PT. AT.