

Evaluasi aktivitas pemesanan dan penerimaan barang di bagian operasional PT PKN Kantor Wilayah Jakarta terkait kecukupan aktivitas pengendaliannya = Evaluation of ordering and receiving goods activities in the operational section of PT PKN Jakarta Regional Office regarding the adequacy of control activities

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Abstrak

Laporan magang ini bertujuan mengevaluasi aktivitas pemesanan dan penerimaan barang di bagian operasional terkait kecukupan aktivitas pengendalian di PT PKN Kantor Wilayah Jakarta. Evaluasi dilakukan pada bagian operasional PT PKN Kantor Wilayah Jakarta. Evaluasi aktivitas pemesanan dan penerimaan barang berdasarkan kerangka siklus pengeluaran pada bagian pemesanan dan penerimaan barang serta kerangka Control Activities. Berdasarkan evaluasi pada siklus pengeluaran pada aktivitas pemesanan dan penerimaan, belum sepenuhnya sesuai dengan kerangka dikarenakan tidak terdapat Standard Operating Procedure (SOP) pada pemesanan dan penerimaan barang. Sehingga, hal tersebut berdampak pada kurang sesuainya kecukupan dalam Control Activities pada aktivitas pemesanan dan penerimaan barang.

.....This internship report aims to evaluate the activities of ordering and receiving goods in the operational section related to the adequacy of control activities at PT PKN Jakarta Regional Office. The evaluation was carried out at the operational section of PT PKN Jakarta Regional Office. Evaluation of the activity of ordering and receiving goods based on the expenditure cycle framework in the ordering and receiving section of goods and the framework of Control Activities. Based on the evaluation of the expenditure cycle on ordering and receiving activities, it is not fully in accordance with the framework because there is no Standard Operating Procedure (SOP) on ordering and receiving goods. Thus, this has an impact on the lack of appropriate adequacy in Control Activities on ordering and receiving goods.