

Efektivitas Implementasi Internal Control Over Financial Reporting (ICFR) Pada Proyek Konstruksi Perusahaan BUMN Karya = Effectiveness Of Implementation of Internal Control Over Financial Reporting (ICFR) in The BUMN Construction Project

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Abstrak

Penelitian ini mengkaji bagaimana efektivitas implementasi Internal Control over Financial Reporting (ICFR) yang dilakukan pada tim proyek konstruksi Perusahaan BUMN Karya dengan unit analisis yaitu tim proyek perusahaan yang berada pada wilayah aceh. Penelitian ini didasarkan pada banyaknya kasus manipulatif pada proyek konstruksi yang dikerjakan oleh perusahaan yang pada akhirnya berdampak atas penyajian laporan keuangan yang tidak mampu memberikan jaminan keandalan penyajiannya. Penelitian ini menggunakan studi kasus sebagai metode penelitian dan teknik analisis data yang digunakan menggunakan analisis deskriptif yaitu melakukan penilaian ICFR dengan berpedoman pada Guidance for Smaller Public Companies Reporting on Internal Control over Financial Reporting (2006) dan juga menggunakan pendekatan COSO Internal Control- Integrated (2013) dalam melakukan analisis terkait efektivitas ICFR. Data penelitian dikumpulkan melalui wawancara dan dokumentasi pada proses bisnis tim proyek BUMN Karya. Penelitian menemukan bahwa implementasi ICFR pada tiga proses bisnis signifikan perusahaan berdasarkan penilaian, ditemukan dua diantara proses bisnis tim proyek BUMN Karya dengan penilaian ICFR dalam kategori material weakness dan satu proses bisnis dengan penilaian ICFR dalam kategori control deficiency. Maka dari itu penyajian laporan keuangan pada tim proyek bumk karya tidak mampu memberikan reasonable assurance yang memadai. Penelitian dapat memberikan kontribusi literatur untuk implementasi ICFR yang dapat memberikan jaminan keandalan laporan keuangan yang disajikan

.....Counselor : Dr. Dwi Hartanti S.E., M.Sc This study examines the effectiveness of the implementation of Internal Control over Financial Reporting (ICFR) carried out on the construction project team of the Karya BUMN Company with an analysis unit, namely the company's project team located in the Aceh area. This research is based on the many manipulative cases in construction projects carried out by companies which ultimately have an impact on the presentation of financial statements that are unable to provide guarantees of the reliability of their presentation. This study uses case studies as a research method and data analysis technique used using descriptive analysis, namely conducting ICFR assessments guided by the Guidance for Smaller Public Companies Reporting on Internal Control over Financial Reporting (2006) and also using the COSO Internal Control- Integrated (2013) approach in conducting analysis related to the effectiveness of ICFR. Research data was collected through interviews and documentation on the business process of the BUMN Karya project team. The study found that the implementation of ICFR in three significant business processes of the company based on assessment, found two of the business processes of the SOE Karya project team with ICFR assessment in the material weakness category and one business process with ICFR assessment in the control deficiency category. Therefore, the presentation of financial statements to the BUMN Karya project team is not able to provide adequate reasonable assurance. Research can contribute literature to the implementation of the ICFR that can provide assurance of the reliability of the financial statements presented.