

Evaluasi implementasi kerangka kontrol internal COSO atas proses business waste PT XYZ = Evaluation of the COSO internal control framework implementation in the business waste process at PT XYZ

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Abstrak

Laporan magang ini mengevaluasi kontrol internal atas proses business waste di PT XYZ yang merupakan perusahaan multinasional di industri Fast Moving Consumer Goods (FMCG). Sebagai sebuah korporasi besar, kontrol internal yang efektif dan kuat menjadi kunci utama untuk meningkatkan efisiensi dan daya saing perusahaan. Evaluasi dilakukan dengan mengukur kesesuaian praktik kontrol internal business waste di PT XYZ terhadap kerangka kontrol internal COSO, dengan fokus pada komponen control environment, risk assessment, dan control activities. Hasil evaluasi menunjukkan bahwa kontrol internal PT XYZ sudah cukup memadai, terutama dalam aspek komitmen terhadap integritas dan nilai-nilai etika. Namun, ditemukan kelemahan pada pengawasan implementasi, keterlibatan pemangku kepentingan, serta konsistensi dalam strategi mitigasi risiko dan pelaksanaan kontrol di lapangan. Berdasarkan temuan tersebut, laporan ini merekomendasikan peningkatan efektivitas kontrol internal pada komponen control activities melalui otomatisasi dan integrasi teknologi dalam sistem SAP proses business waste, guna meminimalkan kesalahan yang disebabkan oleh faktor manusia dan kurangnya pengawasan.

.....This internship report evaluates the internal control of the business waste process at PT XYZ, a multinational company in the Fast-Moving Consumer Goods (FMCG) industry. As a major corporation, effective and robust internal control is a key factor in enhancing the company's efficiency and competitiveness. The evaluation measures the alignment of internal control practices in PT XYZ's business waste process with the COSO internal control framework, focusing on the components of the control environment, risk assessment, and control activities. The evaluation results indicate that PT XYZ's internal control is generally adequate, particularly in terms of commitment to integrity and ethical values. However, weaknesses were identified in the supervision of implementation, stakeholder engagement, and consistency in risk mitigation strategies and control execution in the field. Based on these findings, this report recommends improving the effectiveness of internal control in the control activities component by enhancing automation and integrating technology into the SAP system for the business waste process, in order to minimize errors caused by human factors and lack of oversight.