

Evaluation of the purchasing process of raw materials using Internal Control Coso Framework at PT BR = Evaluasi proses pembelian bahan baku dengan menggunakan Internal Control Coso Framework di PT BR

Denaya Nuzulma Kamila, author

Deskripsi Lengkap: <https://lib.ui.ac.id/detail?id=9999920565949&lokasi=lokal>

Abstrak

Laporan magang ini mengevaluasi proses pembelian bahan baku di PT BR menggunakan kerangka kerja pengendalian internal COSO. PT BR adalah perusahaan pemasok kertas daur ulang dengan cakupan operasi yang luas di Pulau Jawa. Evaluasi dilakukan dengan membandingkan pelaksanaan proses pembelian di PT BR dengan lima komponen dalam kerangka kerja COSO: Lingkungan Pengendalian, Penilaian Risiko, Aktivitas Pengendalian, Informasi dan Komunikasi, serta Pemantauan. Hasil evaluasi yang dilakukan menggunakan prosedur inspeksi dokumen, observasi, dan meminta keterangan, menunjukkan bahwa proses pembelian telah berjalan sesuai dengan prinsip-prinsip COSO. Namun demikian terdapat kelemahan dalam pencatatan manual yang memengaruhi efisiensi dan akurasi data. Laporan ini merekomendasikan perbaikan sistem pencatatan keuangan berbasis digital dan penguatan pengendalian internal untuk mencegah manipulasi data serta meningkatkan transparansi dan efisiensi proses pembelian.

.....This internship report evaluates the raw material purchasing process at PT BR using the COSO internal control framework. PT BR is a recycled paper supplier company with a wide operational coverage in Java Island. The evaluation was conducted by comparing the implementation of the purchasing process at PT BR with five components in the COSO framework: Control Environment, Risk Assessment, Control Activities, Information and Communication, and Monitoring. The results of the evaluation conducted using inspection of documents, observation, and inquiries, indicate that the purchasing process has been operating in accordance with COSO principles. However, there are weaknesses in the manual recording that affect the efficiency and accuracy of the data. This report recommends PT BR to digitalize their financial reporting system and strengthen their internal controls to prevent data manipulation and increase transparency and efficiency of the purchasing process.