

Evaluasi Pengendalian Internal Terhadap Prosedur Penerimaan dan Penataan Barang di PT JATILUHUR AGUNG

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ABSTRAK

Penelitian ini bertujuan untuk mengevaluasi pengendalian internal terhadap prosedur penerimaan dan penataan barang di PT Jatiluhur Agung Semarang. Data penelitian diperoleh melalui wawancara dengan manajer perusahaan dan dokumentasi yang selanjutnya dianalisis menggunakan metode analisis deskriptif. Objek penelitian ini pada PT Jatiluhur Agung merupakan perusahaan yang bergerak di bidang pengolahan kayu dan menghasilkan barang produksi berupa desain lantai kayu. Perusahaan ini terletak di Jl.Gunung Kelir Raya No. 3-9 Tugu, Semarang.

Berdasarkan hasil penelitian menunjukkan bahwa pengendalian intern terhadap prosedur penerimaan dan penataan barang belum diterapkan secara efektif, karena masih terdapat beberapa masalah yang muncul pada prosedur penerimaannya yang meliputi: (1) prosedur penerimaan barang di perusahaan belum memadai, (2) adanya perangkapan fungsi yang dilakukan oleh bagian penerimaan barang dan penyimpanan barang (gudang) disebabkan tidak adanya pemisahan fungsi secara jelas dalam bagian ini, (3) perusahaan tidak menggunakan dokumen yang lengkap dalam prosedur penerimaannya, (4) tidak adanya pemberitahuan dari bagian pembelian bahwa ada pengiriman barang. Sedangkan pengendalian intern terhadap prosedur penataan barang yang ada di gudang sudah memadai. Barang-barang dalam gudang ditata sesuai dengan jenis, type barang.

Kata Kunci : Evaluasi pengendalian intern, prosedur penerimaan dan prosedur penataan

Evaluation of Internal Control On Goods Receipt and Adjustment Procedures in PT JATILUHUR AGUNG

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ABSTRACT

This study aims to evaluate the internal control on goods receipt and adjustment procedures in PT Jatiluhur Agung Semarang. The research data obtained through interviews with company managers and documentation, then analyzed using descriptive analysis.

The object of this research as in PT Jatiluhur Agung that is a company engaged in the field of wood processing and production of goods such as produce wood flooring design. The company is located in Jl. Gunung Kelir Raya No. 3-9 monument, Semarang.

Based on the results of the study show that the internal control on goods receipt and adjustment procedures have not been applied effectively, because there are still some problems that arise in the acceptance procedure that includes: (1) the procedure of receipt of goods in the company has not been adequate, (2) that a number functions conducted by the receipt of goods and storage of goods (warehouses) due to the absence of a clear separation of functions in this section, (3) the company does not use the complete document in the acceptance procedure, (4) the absence of notification of the purchasing department that there is delivery of goods. While the internal control on goods receipt and adjustment procedures in the warehouse are adequate. Goods in a warehouse arranged according to kind, type of goods.

Keyword : Evaluation of internal control, goods receipt and adjustment procedures.