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Internal Control Analysis of the Effectiveness of Inventory Management in PG. KA

Ibtisam

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Abstract

Internal control on effective inventory is very important for the company, therefore the purpose of this study is to find out whether internal control on inventory at PG Kebon Agung is effective and by internal control according to the COSO (Committee of Sponsoring Organizations of Treadway Commission). This research is important to do so that Kebon Agung PG can understand and evaluate internal controls on the inventory that has been applied. Researchers used a qualitative descriptive method. With data collection techniques in the form of observation, interviews, questionnaires, and documentation. The results of this study indicate that internal control on inventory has been running effectively and by internal control according to COSO which includes the control environment, risk assessment, control activities, information and communication, and monitoring. However, there are some elements of the COSO component that still need to be improved or re-evaluated, one of which is the development of competencies to increase expertise and knowledge, especially in the inventory division. In evaluating the effectiveness of internal control on inventory, researchers do not have full access to be able to see how the inventory report will be reported to the leadership. Implications for the company, PG Kebon Agung should conduct employee competency development activities to improve and maintain the expertise and knowledge of employees, especially in the division of supplies, PG Kebon Agung should implement procedures for separating damaged and obsolete items, installing alarms as monitoring tools security and for further researchers, it is better to conduct interviews in the financial and logistical sections to be able to understand the application of inventory valuation that starts from the purchasing process to explore more detailed information.

Keywords

Internal Control, Inventory, COSO

Biographies

Ibtisam is a student of the Faculty of Economics and Business, Universitas Narotama, Department of Accounting, Surabaya Indonesia.

Rony Wardhana is a Lecturer in the Department Accounting Faculty of Economics and Business Universitas Narotama Surabaya. He got a Bachelor's degree in Accounting from Universitas 17 Agustus 1945 and a Master of Accounting from Universitas Airlangga. He is now pursuing her Doctoral Degree in Universitas Airlangga focusing on Accounting. Her research interests are in the field of Accounting, Auditing, Forensic Accounting, and Tax.

Avi Sunani is a Lecturer in the Faculty of Economics and Business Universitas Narotama Surabaya. She got a Bachelor's degree in Economics from Institut Pertanian Bogor and a Master of Science in Accounting from Universitas Brawijaya. Her research interests are in the field of Behavioral Accounting, Fraud, and Business Ethics.

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I.G.A.Aju Nitya Dharmani is a Lecturer in the Faculty of Economics and Business Universitas Narotama Surabaya. He got a Bachelor's degree in Management from Universitas Merdeka Surabaya and Master of Management from Universitas Narotama. Her research interests are in the field of Management, Business Management and HR Management.

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