

ABSTRAK

ESTEFANI SAMBO MENTODO. NIM 2020150029. Analisis Sistem

Pengendalian Internal Atas Persediaan Barang Dagang PT. Erayaja Swasembada

Tbk (Studi Kasus Pada Toko HP Xiaomi Cibinong City Mall). Dibawah bimbingan

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Pengendalian persediaan sangat penting untuk memenuhi kebutuhan konsumen dan permintaan. Sistem pengendalian internal dapat menjadi strategi yang cocok untuk mendukung suatu perusahaan. Proses pengukuran persediaan diperlukan perencanaan matang dan harus teliti agar persediaan barang dagangan tidak menimbulkan resiko kerusakan saat penerimaan persediaan barang dagang. Tujuan penelitian ini adalah untuk mengetahui bagaimana sistem pengendalian internal atas persediaan barang dagangan pada Toko HP Xiaomi Cibinong City Mall. Metode penelitian yang digunakan dalam penelitian ini menggunakan pendekatan kualitatif. Teknik pengumpulan data menggunakan teknik observasi, wawancara dan studi pustaka. Analisis data menggunakan analisis deskriptif kualitatif. Hasil penelitian disimpulkan bahwa pengendalian internal atas persediaan barang dagangan pada Toko HP Xiaomi Cibinong City Mall belum sesuai dengan teori. Lingkungan pengendalian internal atas persediaan barang dagangan Toko HP Xiaomi Cibinong City Mall sudah baik dan tertata rapi, perekrutan karyawan berkomitmen lulusan SMK/SMA Sederajat, struktur organisasi pada toko masih sangat sederhana, hanya terdiri dari kepala toko, staf sales, dan staf kasir tanpa

adanya staf bagian persediaan di gudang. Penaksiran risiko yang ada di gudang sudah ada catatan pembukuan pada setiap transaksi sehingga diketahui jumlah persediaan barang yang keluar dan masuk. Aktivitas pengendalian internal masih ada bagian-bagian yang melakukan perangkapan tugas karena jumlah staf kurang memadai. Informasi dan komunikasi sudah menerapkan kualitas informasi sesuai dengan teori. Pemantauan pengendalian internal atas barang dagangan belum dilakukan, hanya bermodalkan CCTV dan belum ada staf khusus di persediaan barang dagangan.

Kata kunci: Pengendalian Internal, Persediaan Barang, Xiaomi

ABSTRACT

ESTEFANI SAMBO MENTODO. NIM 2020150029. Analysis of Internal Control System of Merchandise Inventory of PT. Erayaja Swasembada Tbk (Case Study at Xiaomi Cibinong City Mall). Under the guidance of Mr. Tries Handriman Jamain SE., M.Si.

Inventory control is essential to meet consumer needs and demand. Internal control system can be a suitable strategy to support a company. The inventory measurement process requires careful planning and must be careful so that merchandise inventory does not pose a risk of damage when receiving merchandise inventory. The purpose of this study is to find out how the internal control system over merchandise inventory at Xiaomi Cibinong City Mall Cellphone Store. The

research method used in this study uses a qualitative approach. Data collection techniques use observation, interview and literature study techniques. Data analysis uses qualitative descriptive analysis. The results of the study concluded that internal control over merchandise inventory at the Xiaomi Cibinong City Mall Cellphone Store was not in accordance with the theory. The internal control environment over the merchandise inventory of Xiaomi Cibinong City Mall is good and neatly organized, the recruitment of employees with the commitment of SMK / SMA graduates is equivalent, the organizational structure in the store is still very simple, consisting only of the head of the store, sales staff, and cashier staff without any inventory staff in the warehouse. Risk assessment in the warehouse already has a bookkeeping record on each transaction so that the amount of inventory that goes in and out is known. Internal control activities still have parts that perform task constraints because the number of staff is inadequate. Information and communication have applied the quality of information in accordance with theory. Monitoring of internal control over merchandise has not been carried out, only with CCTV and there are no special staff in merchandise inventory.

Keywords: Internal Control, Inventory, Xiaomi