

ABSTRAK

EVALUASI PENGENDALIAN INTERNAL ATAS PENERIMAAN JASA KOMPILASI LAPORAN KEUANGAN DI KANTOR JASA AKUNTAN (KJA) ASTRID FARADISTY *AND PARTNER ACCOUNTING FIRM*

Oleh

DEA INDIANI

Sistem pengendalian internal berfungsi untuk menjaga aset organisasi, mengecek ketelitian dan keandalan data akuntansi, mendorong efisiensi mendorong dipatuhinya kebijakan manajemen. Pada era globalisasi dengan perkembangan yang pesat, mengharuskan sistem pengendalian internal dalam sebuah perusahaan berjalan dengan baik untuk mencapai tujuan perusahaan. Oleh karena itu, KJA Astrid Faradisty *and Partner Accounting Firm* harus meningkatkan sistem pengendalian internalnya dalam pengeoperasian penerimaan jasa kompilasi laporan keuangan. Laporan akhir ini bertujuan untuk mengevaluasi penerapan sistem pengendalian internal pada KJA dengan berbasis kerangka *COSO Internal Control—Understanding and Implementing The New Framework*. Metode penelitian yang digunakan yaitu kualitatif deskriptif dengan melakukan wawancara, observasi, dan dokumentasi sebagai teknik pengumpulan data. Hasil observasi menunjukkan bahwa dari kelima komponen pengendalian internal berdasarkan kerangka *COSO* yang diterapkan oleh KJA Astrid Faradisty *and Partner Accounting Firm*, belum seluruhnya diimplementasikan secara lengkap. Ketidaksesuaian tersebut terutama terdapat pada komponen aktivitas pengendalian (*control activities*). Kondisi ini mengindikasikan bahwa pengendalian internal yang diterapkan oleh KJA belum sepenuhnya berjalan secara efektif.

Kata kunci: pengendalian internal, KJA Astrid Faradisty *and Partner Accounting Firm*, *COSO*.

ABSTRACT

EVALUATION OF INTERNAL CONTROL OVER THE RECEIPT OF FINANCIAL REPORT COMPILATION SERVICES AT THE ACCOUNTING SERVICES OFFICE (KJA) ASTRID FARADISTY AND PARTNER ACCOUNTING FIRM

By

DEA INDIANI

The internal control system functions to safeguard organizational assets, check the accuracy and reliability of accounting data, encourage efficiency, and encourage compliance with management policies. In the era of globalization with rapid development, it requires the internal control system in a company to run well to achieve the company's goals. Therefore, KJA Astrid Faradisty and Partner Accounting Firm must improve its internal control system in operating the receipt of financial report compilation services. This final report aims to evaluate the implementation of the internal control system at KJA based on the COSO Internal Control—Understanding and Implementing The New Framework. The research method used is descriptive qualitative by conducting interviews, observations, and documentation as data collection techniques. The results of the observation show that of the five components of internal control based on the COSO framework applied by KJA Astrid Faradisty and Partner Accounting Firm, not all have been implemented completely. The inconsistency is mainly found in the control activities component. This condition indicates that the internal control implemented by KJA has not been fully effective.

Keywords: internal control, KJA Astrid Faradisty and Partner Accounting Firm, COSO.

