

ABSTRAK

ANALISIS PERLAKUAN AKUNTANSI DAN SISTEM PENGENDALIAN PADA PERSEDIAAN PT MENSANA SRIWIJAYA CABANG LAMPUNG

Oleh

IFFAH SHABIRAH SAY

Penulisan ini menganalisis perlakuan akuntansi dan sistem pengendalian internal atas persediaan di PT Mensana Sriwijaya Cabang Lampung, sebuah kantor cabang yang bergerak dalam distribusi produk kesehatan hewan. Penelitian ini menggunakan metode kualitatif deskriptif dengan teknik pengumpulan data melalui observasi langsung, wawancara, dan dokumentasi. Hasil penelitian menunjukkan bahwa prosedur pengelolaan persediaan yang mencakup penerimaan barang, penyimpanan barang, dan pengeluaran barang secara umum telah berjalan tertib didukung oleh otorisasi berlapis dan dokumentasi yang memadai, meskipun masih terdapat beberapa aspek yang perlu ditingkatkan yaitu belum adanya penetapan *reorder point* secara formal, mekanisme retur yang belum terstruktur, serta perangkapan tugas antara admin logistik dan admin penjualan dalam pembuatan *sales invoice*. Ditinjau dari PSAK 202, pengakuan persediaan sebagai aset lancar, pengukuran menggunakan harga neto sebagai dasar Harga Pokok Penjualan, dan penerapan metode FIFO telah sesuai dengan ketentuan yang berlaku. Meskipun demikian, terdapat ketidaksesuaian dengan PSAK 202 paragraf 10 karena biaya pengangkutan tidak dicatat sebagai komponen biaya perolehan persediaan melainkan dibebankan sebagai biaya operasional cabang. Berdasarkan COSO *Framework*, sistem pengendalian internal persediaan telah berjalan cukup memadai pada kelima komponennya, namun perangkapan tugas antara admin logistik dan admin penjualan dalam pembuatan *sales invoice* masih menjadi kelemahan yang perlu segera diperbaiki.

Kata kunci: Persediaan, Perlakuan Akuntansi, Sistem Pengendalian Internal

ABSTRACT

ANALYSIS OF ACCOUNTING TREATMENT AND INTERNAL CONTROL SYSTEM ON INVENTORY AT PT MENSANA SRIWIJAYA LAMPUNG BRANCH

By

IFFAH SHABIRAH SAY

This study analyzes the accounting treatment and internal control system over inventory at PT Mensana Sriwijaya Lampung Branch, a branch office engaged in the distribution of animal health products. This study employs a descriptive qualitative method with data collection techniques through direct observation, interviews, and documentation. The results show that inventory management procedures covering the receipt of goods, storage of goods, and issuance of goods have generally been carried out in an orderly manner, supported by multilayered authorization and adequate documentation, although there are still several aspects that need to be improved, namely the absence of a formally established reorder point, an unstructured return mechanism, and an overlap of duties between the logistics admin and sales admin in the preparation of sales invoices. Reviewed from PSAK 202, the recognition of inventory as a current asset, measurement using the net price as the basis for cost of goods sold, and the application of the FIFO method are in accordance with the applicable provisions. Nevertheless, there is a non-compliance with PSAK 202 paragraph 10 because transportation costs are not recorded as a component of inventory acquisition cost but are instead charged as branch operational expenses. Based on the COSO Framework, the internal control system over inventory has been running adequately across all five components; however, the overlap of duties between the logistics admin and sales admin in the preparation of sales invoices remains a weakness that needs to be addressed promptly.

Keyword: Inventory, Accounting Treatment, Internal Control System