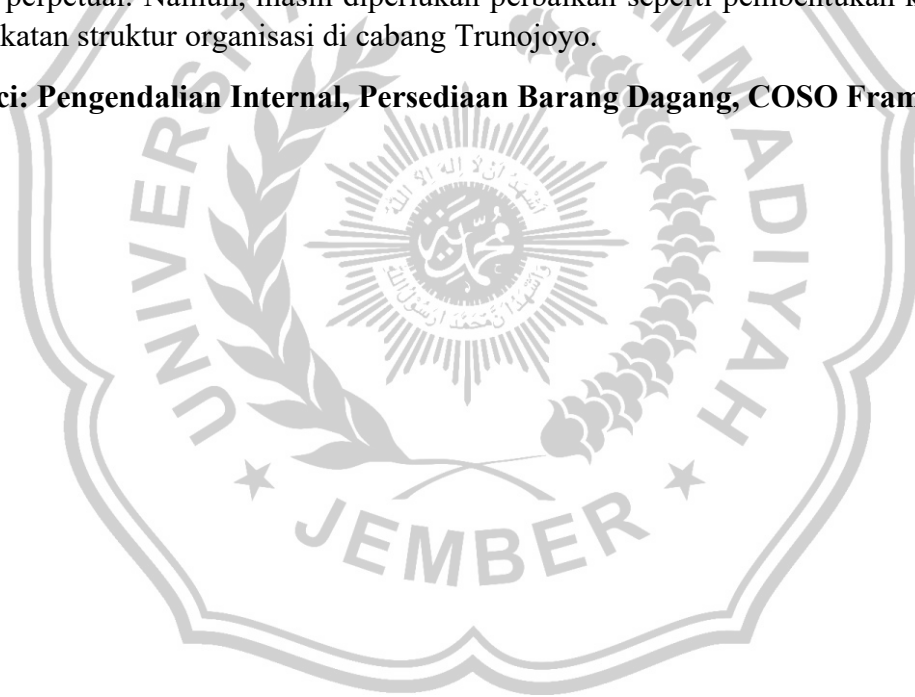


ABSTRAK

Penelitian ini bertujuan untuk menganalisis sistem pengendalian internal atas persediaan barang dagang di Senyum Media Jember berdasarkan kerangka COSO. Penelitian ini menggunakan metode deskriptif kualitatif dengan variabel tunggal, yaitu sistem pengendalian internal. Subjek penelitian adalah supervisor pusat dan cabang Trunojoyo, sedangkan objeknya adalah sistem pengendalian persediaan barang dagang yang mencakup lima komponen COSO: lingkungan pengendalian, penilaian risiko, aktivitas pengendalian, informasi dan komunikasi, serta pemantauan. Teknik pengumpulan data dilakukan melalui wawancara terstruktur dan dokumentasi. Hasil penelitian menunjukkan bahwa Senyum Media Jember menghadapi beberapa kendala dalam sistem persediaan, seperti ketidaksesuaian data, sistem pencatatan yang belum terintegrasi, kurangnya pelatihan, dan keterbatasan ruang penyimpanan di cabang Trunojoyo, yang berdampak pada keterlambatan pemesanan dan menurunnya kepuasan pelanggan. Meski demikian, pengendalian internal telah berjalan cukup baik, terutama di kantor pusat dalam hal pemisahan tugas, dokumentasi, dan sistem persediaan perpetual. Namun, masih diperlukan perbaikan seperti pembentukan komite audit dan peningkatan struktur organisasi di cabang Trunojoyo.

Kata Kunci: Pengendalian Internal, Persediaan Barang Dagang, COSO Framework.



ABSTRACT

This study aims to analyse the internal control system over trade goods inventory at Senyum Media Jember based on the COSO framework. This research uses a qualitative descriptive method with a single variable, namely the internal control system. The subject of the research is the supervisor of the centre and Trunojoyo branch, while the object is the inventory control system that includes five COSO components: control environment, risk assessment, control activities, information and communication, and monitoring. Data collection techniques were conducted through structured interviews and documentation. The results showed that Senyum Media Jember faced several obstacles in the inventory system, such as data mismatches, unintegrated recording systems, lack of training, and limited storage space at the Trunojoyo branch, which had an impact on order delays and decreased customer satisfaction. Nevertheless, internal controls have been running quite well, especially at the head office in terms of segregation of duties, documentation, and perpetual inventory system. However, improvements are still needed such as the establishment of an audit committee and improving the organisational structure at the Trunojoyo branch.

Keywords: *Internal Control, Merchandise Inventory, COSO Framework*

