

ABSTRAK

Penelitian ini bertujuan untuk mengevaluasi mekanisme pengendalian internal pada proses pengadaan bahan baku lateks di Pabrik Pengolahan Karet Perkebunan Kalirejo. Pengendalian internal memegang peranan penting untuk memastikan proses pengadaan berjalan efektif, akurat, dan sesuai prosedur. Penelitian ini menggunakan metode deskriptif kualitatif dengan pendekatan studi kasus melalui wawancara, observasi, serta analisis dokumen pendukung. Hasil penelitian menunjukkan bahwa perusahaan telah menerapkan beberapa unsur pengendalian internal, seperti pemeriksaan kualitas bahan baku melalui uji Kadar Karet Kering (KKK), prosedur penerimaan, serta pencatatan timbangan. Namun masih ditemukan beberapa kelemahan, di antaranya perangkapan fungsi pada tahap penerimaan dan penimbangan, dokumentasi penilaian risiko yang belum memadai, serta komunikasi antarbagian yang masih mengandalkan penyampaian lisan. Pemantauan juga belum dilakukan secara berkala sehingga beberapa ketidaksesuaian tidak segera ditindaklanjuti. Penelitian ini merekomendasikan pemisahan fungsi yang lebih jelas, peningkatan dokumentasi risiko, penguatan komunikasi formal, dan penjadwalan pemantauan secara rutin agar sistem pengendalian internal pada proses pengadaan bahan baku dapat berjalan lebih efektif dan konsisten.

Kata kunci: pengendalian internal, pengadaan bahan baku, lateks, pabrik karet.



ABSTRAK

This study aims to activate internal control mechanisms in the latex raw material procurement process at the Kalirejo Plantation Rubber Processing Factory. Internal control plays a crucial role in ensuring the procurement process is effective, accurate, and follows procedures. This research employed a qualitative descriptive method with a case study approach through interviews, observations, and analysis of supporting documents. The results indicate that the company has implemented several elements of internal control, such as raw material quality inspection through Dry Rubber Content (KKK) testing, receiving procedures, and measurement recording. However, several weaknesses were identified, including dual functions at the receiving and weighing stages, inadequate risk assessment documentation, and interdepartmental communication that still allows for verbal communication. Monitoring has also not been conducted regularly, resulting in some non-conformities not being promptly addressed. This study provides a clearer summary of functions, improved risk documentation, strengthened formal communication, and scheduled routine monitoring to ensure a more effective and consistent internal control system in the raw material procurement process.

Keywords: internal control, raw material procurement, latex, rubber factory.

