

ABSTRAK

Sistem Pengendalian Internal (SPI) adalah serangkaian prosedur dan kebijakan yang diterapkan oleh sebuah organisasi untuk melindungi asetnya, memastikan akurasi dan keandalan laporan keuangan, serta mempromosikan efektivitas operasional. SPI harus memastikan bahwa setiap divisi atau bagian memiliki tanggung jawab dan kewenangan yang didefinisikan dengan baik. Tugas dan tanggung jawab harus diberikan berdasarkan kualifikasi, keahlian, dan pengalaman karyawan. Hal ini membantu mencegah tumpang tindih tugas dan memastikan bahwa setiap pekerjaan dijalankan dengan efisien. Sistem Pengendalian Internal (SPI) sangat erat kaitannya dengan COSO (*Committee of Sponsoring Organizations of the Treadway Commission*).

Penelitian ini dilakukan dengan menggunakan metode magang di PT. Samabayu Mandala. Penelitian ini didasarkan pada penilaian Sistem Pengendalian Internal dan wawancara dengan *supervisor* akuntansi *Home Office* PT. Samabayu Mandala.

Hasil dari penelitian ini menunjukkan bahwa pembagian divisi dan deskripsi pekerjaan tetap dapat tercapai dengan baik karena setiap karyawan dapat menyelesaikan deskripsi pekerjaan yang diberikan sesuai kebutuhan. Namun, ada kendala dari struktur organisasi yang mengakibatkan ada *overlap* atau tumpang tindih sehingga harus diperbaiki agar SPI dapat terealisasi dengan lebih optimal.

Kata Kunci: Sistem Pengendalian Internal, COSO, *Overlap*

ABSTRACT

Internal Control System (ICS) is a set of procedures and policies implemented by an organization to safeguard its assets, ensure accuracy and reliability of financial reporting, and promote operational effectiveness. ICS must ensure that each division or department has well-defined responsibilities and authorities. Tasks and responsibilities should be assigned based on qualifications, skills, and employees' experience. This helps prevent task duplication and ensures that every job is performed efficiently. The Internal Control System (ICS) is closely related to the COSO (Committee of Sponsoring Organizations of the Treadway Commission).

This research was conducted using an internship method at PT. Samabayu Mandala. The research was based on the assessment of the Internal Control System and interviews with the accounting supervisor of PT. Samabayu Mandala's Home Office.

The results of this research show that the division of divisions and job descriptions can still be achieved effectively because each employee can fulfill the assigned job descriptions according to the needs. However, there are challenges with the organizational structure resulting in overlaps or duplications that need to be addressed for the ICS to be realized more optimally.

Keywords: Internal Control System, COSO, Overlap