

ABSTRAK

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ANALISIS PENERAPAN COSO *INTERNAL CONTROL* FRAMEWORK PADA PT. AGRONUSA BUMI LESTARI (Studi Kasus)

(XIV + 97 halaman: 14 gambar; 19 tabel; 10 lampiran)

Penelitian ini bertujuan untuk menganalisis penerapan COSO *Internal Control Framework* di PT. Agronusa Bumi Lestari. *Internal Control* merujuk pada prosedur dan praktik yang diterapkan untuk membantu organisasi dalam mencapai misi dan visi mereka. Ini melibatkan tindakan untuk mendorong efisiensi, mengurangi risiko kehilangan aset, memastikan laporan keuangan akurat, dan tetap mengikuti hukum dan peraturan. Pengendalian internal idealnya harus berbasis risiko, fokus pada area di dalam organisasi di mana kemungkinan kesalahan terjadi. Pertanyaan penelitian utama dari studi ini adalah untuk menganalisis apakah penerapan COSO *Internal Control Framework* memenuhi setiap kriteria yang terlibat, seperti *Control Environment*, *Risk Assessment*, *Control Activities*, *Information & Communication*, dan *Monitoring Activities*, yang merupakan elemen dari COSO *Internal Control Framework*. Apakah perusahaan telah menetapkan dan memelihara pengendalian internal yang baik. Kualitas *Internal Control* yang memadai/*adequate* sangat diperlukan dan diwajibkan untuk perusahaan, dan untuk melakukannya, lima karakteristik pengendalian internal harus dicapai. PT. Agronusa Bumi Lestari telah memenuhi sebagian besar kategori tetapi masih memiliki area yang perlu ditingkatkan. Studi kasus ini menggunakan Penelitian Lapangan dan Penelitian Pustaka. Berdasarkan analisis, PT. Agronusa Bumi Lestari menunjukkan penerapan Kerangka Pengendalian Internal COSO yang memadai/*adequate*.

Kata Kunci: *Internal Control* , COSO *Internal Control Framework* , *Control Environment*, *Risk Assessment* , *Control Activities*, *Information and Communication*, *Monitoring Activities*.

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ABSTRACT

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ANALYSIS OF THE APPLICATION OF COSO INTERNAL

CONTROL FRAMEWORK AT PT. AGRONUSA BUMI

LESTARI (Study Case)

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This study aims to analyze the application of the COSO Internal Control Framework at PT. Agronusa Bumi Lestari. Internal control refers to procedures and practices implemented to assist an organization in achieving its mission and vision. It involves actions that promote efficiency, reduce the risk of asset loss, ensure the accuracy of financial reports, and compliance with laws and regulations. Ideally, internal control should be risk-based, focusing on areas within the organization where errors may occur. The main research question of this study is to analyze whether the implementation of the COSO Internal Control Framework meets each involved criterion, such as Control Environment, Risk Assessment, Control Activities, Information & Communication, and Monitoring Activities, which are elements of the COSO Internal Control Framework. The study determines if the company has established and maintained a satisfactory level of internal control. Adequate internal control quality is necessary for a company, and to achieve this, the five characteristics of internal control must be met. PT. Agronusa Bumi Lestari has fulfilled most of the categories but still has areas that need enhancement. This case study uses Field Research and Library Research. Based on the analysis, PT. Agronusa Bumi Lestari exhibits a satisfactory application of the COSO Internal Control Framework.

Kata Kunci: *Internal Control , COSO Internal Control Framework , Control Environment, Risk Assessment , Control Activities, Information and Communication, Monitoring Activities.*

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