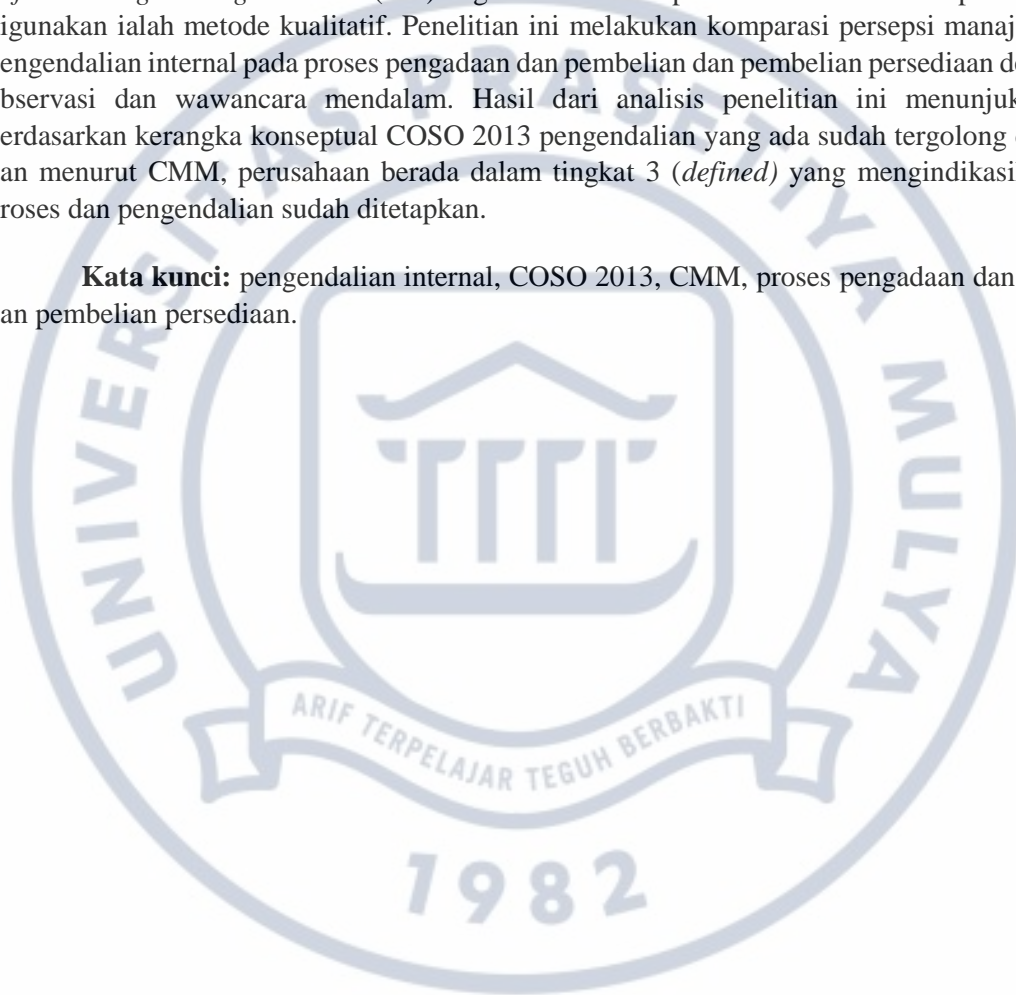


ABSTRAK

Tujuan dari penelitian ini adalah untuk menganalisis pengendalian internal pada proses pengadaan dan pembelian dan pembelian persediaan pada perusahaan. Kerangka konseptual *Internal Control – Integrated Framework* yang dikeluarkan oleh *Committee of Sponsoring Organizations of The Treadway Commission (COSO)* dan *Capability Maturity Model (CMM)* oleh *Software Engineering Institute (SEI)* digunakan dalam penelitian ini. Metode penelitian yang digunakan ialah metode kualitatif. Penelitian ini melakukan komparasi persepsi manajemen akan pengendalian internal pada proses pengadaan dan pembelian dan pembelian persediaan dengan hasil observasi dan wawancara mendalam. Hasil dari analisis penelitian ini menunjukkan bahwa berdasarkan kerangka konseptual COSO 2013 pengendalian yang ada sudah tergolong cukup baik dan menurut CMM, perusahaan berada dalam tingkat 3 (*defined*) yang mengindikasikan bahwa proses dan pengendalian sudah ditetapkan.

Kata kunci: pengendalian internal, COSO 2013, CMM, proses pengadaan dan pembelian dan pembelian persediaan.



ABSTRACT

The purpose of this research is to analyze the internal control that the company had in its inventory procurement process. Internal Control – Integrated Framework by Committee of Sponsoring Organizations of The Treadway Commission (COSO) and Capability Maturity Model (CMM) by Software Engineering Institute (SEI) are the main theory that is used as a assessment tool. Using qualitative method, this research compare the management perception of internal control in procurement process with the result from observations and in-depth interviews. The results showed that there is no significant difference between management assessment and the results either from observations or in-depth interviews. Based on conceptual framework of internal control by COSO 2013, Company had a decent internal control for its procurement process. CMM categorized the company's process in level 3 (defined). This level indicates that company had already tailored and standardized its process of inventory procurement.

Keywords: *internal control, COSO 2013, CMM, procurement process for company inventory.*

