

ABSTRAK

Sulis Aminatus Sania, Potret Sistem Pengendalian Internal Pengiriman Barang Pada Perusahaan Jasa Pengiriman Barang (Studi Kasus Pada PT. Karya Niaga Abadi (J&T Express) Cabang Surabaya Timur). Dibawah bimbingan Ibu Dr. Nur Hayati, S.E., MSA., Ak., QIA., CA.

PT. Karya Niaga Abadi (J&T Express) Cabang Surabaya Timur merupakan salah satu perusahaan jasa pengiriman barang domestik yang sangat besar. Dengan adanya sistem pengendalian internal yang baik maka kegiatan operasional perusahaan akan berjalan efektif dan dapat meminimalisir adanya risiko yang terjadi akibat kecurangan. Tujuan penelitian ini ialah untuk mengetahui dan mengevaluasi sistem pengendalian internal pengiriman barang yang diterapkan di PT. Karya Niaga Abadi (J&T Express) Cabang Surabaya Timur) dan mengetahui adakah kelemahan dalam penerapan sistem pengendalian internal tersebut. Metode yang dipakai dalam penelitian ini ialah kualitatif dengan pendekatan studi kasus. Teknik analisis data penelitian ini memakai triangulasi sumber data dan triangulasi metode yang didasarkan pada teori *Committee Of Sponsoring Organization Of The Treatway Commission* (COSO, 2013:4). Hasil penelitian ini menunjukkan bahwa sistem pengendalian internal pada PT. Karya Niaga Abadi (J&T Express) Cabang Surabaya Timur cukup baik. Akan tetapi, Akan tetapi, dalam pelaksanaan struktur organisasi belum teraliasi dengan baik dan merata karena adanya perangkapan jabatan yang dilakukan oleh departemen administrasi dan departemen kurir dan Prosedur tertulis proses pengiriman barang yang telah disusun oleh perusahaan hanya berbentuk deskripsi saja, belum dilengkapi dengan bagan alur atau *flowchart* yang mendukung prosedur tersebut.

Kata kunci : Sistem Pengendalian Internal *Committee Of Sponsoring Organization Of The Treatway Commission* (COSO), Jasa Ekspedisi.

ABSTRACT

Sulis Aminatus Sania, Portrait of the Internal Control System for Freight Forwarding in a Freight Forwarding Service Company (A Case Study at PT. Karya Niaga Abadi (J&T Express) Branch of Surabaya). Advisor of Mrs. Dr. Nur Hayati, S.E., MSA., Ak., QIA., CA.

PT. Karya Niaga Abadi (J&T Express) East Surabaya Branch is a very large domestic freight forwarder. With a good internal control system, the company's operational activities will run effectively and can minimize the risks that occur due to fraud. The purpose of this study was to determine and evaluate the internal control system for the delivery of goods applied at PT. Karya Niaga Abadi (J&T Express) East Surabaya Branch) and find out if there are any weaknesses in the implementation of the internal control system. The method used in this research is qualitative with a case study approach. The data analysis technique of this research uses the triangulation of data sources and the triangulation method which is based on the theory of the Committee Of Sponsoring Organization Of The Treatway Commission (COSO, 2013:4). The results of this study indicate that the internal control system at PT. Karya Niaga Abadi (J&T Express) East Surabaya Branch is quite good. However, in the implementation of the organizational structure, it has not been properly and evenly aligned due to concurrent positions carried out by the administration department and the courier department and the written procedure for the delivery of goods that has been prepared by the company is only in the form of a description, not yet equipped with a flow chart or flowchart that support the procedure.

Keywords: Internal Control System Committee Of Sponsoring Organization Of The Treatway Commission (COSO), Expeditionary Services.