

ABSTRAK

ANALISIS EFEKTIVITAS PENGENDALIAN INTERN PERSEDIAAN BARANG DAGANGAN (Studi Kasus pada Apotek Hans Farma Yogyakarta)

Oleh:

DEASTIANA

15061019

Tujuan penelitian ini adalah untuk (1) mengetahui bagaimana penerapan pengendalian internal atas pengadaan persediaan obat, (2) mengetahui bagaimana pengendalian internal atas penerimaan persediaan obat, (3) mengetahui bagaimana penerapan pengendalian internal atas penyimpanan persediaan obat, (4) mengetahui bagaimana penerapan pengendalian internal atas pengeluaran persediaan obat, dan (5) untuk mengetahui apakah pengendalian internal persediaan barang pada Apotek Hans Farma telah berjalan secara efektif. Penelitian ini penting dilakukan agar apotek dapat mengetahui dan mengevaluasi pengendalian internal yang telah diterapkan di Apotek Hans Farma Yogyakarta.

Jenis penelitian ini adalah studi kasus pada Apotek Hans Farma Yogyakarta dengan teknik pengumpulan data yang digunakan yaitu, wawancara, dokumentasi, dan studi kasus. Teknik analisis data yang digunakan yaitu analisis deskriptif kualitatif.

Berdasarkan hasil penelitian dapat disimpulkan bahwa (1) pelaksanaan penerapan pengendalian internal atas pengadaan obat sudah berjalan dengan baik, (2) pengendalian internal atas penerimaan persediaan obat sudah berjalan dengan baik, (3) pengendalian internal atas penyimpanan obat sudah berjalan dengan baik, (4) pengendalian internal atas pengeluaran persediaan obat sudah berjalan dengan baik, dan (5) pengendalian internal persediaan barang pada Apotek Hans Farma sudah berjalan dengan baik menurut teori COSO (*Committee of Sponsoring Organization*).

Kata Kunci: Pengendalian Internal, Efektivitas, Persediaan Barang Dagangan

ABSTRACT

ANALYSIS OF THE EFFECTIVENESS OF INTERNAL CONTROLS ON MERCHANDISE INVENTORY

(Case study at Hans farma Pharmacy Yogyakarta)

By:

DEASTIANA

15061019

The purpose of this research is to (1) knowing how to implement internal control over the procurement of medical supplies, (2) know how internal control over receipt of drug supplies, (3) knowing how to apply internal control over the storage of drug supplies, (4) know how the implementation of internal control over the dispensing of drug supplies, and (5) to find out whether the internal control of inventory at Hans Farma Pharmacy has been running effectively. This research is important so that the pharmacy can know and evaluate the internal controls that have been applied at the Hans Farma Pharmacy in Yogyakarta.

This type of research is a case study at the Hans Farma Pharmacy Yogyakarta with data collection techniques used, namely interviews, documentation, and case studies. The data analysis technique used is qualitative descriptive analysis.

Based on the results of the study it can be concluded that (1) the implementation of the implementation of internal control over the procurement of drugs has been going well, (2) Internal control over receipt of drug supplies has gone well, (3) internal control over drug storage has been going well, (4) internal control over the expenditure of drug supplies has gone well, and (5) Internal control of the inventory of goods at the Hans Farma Pharmacy has gone well according to the theory of COSO (Committee of Sponsoring Organization).

Keywords: *Internal Control, Effectiveness, Merchandise Inventory*