

ABSTRAK

Efektivitas Sistem Pengendalian Internal Dalam Mencegah Kecurangan Pada PT. Galva Kantor Perwakilan Manado. *Dibimbing oleh Franki M. Paath, S.E., Ak., M.M.CA dan Ignatia R. Honandar, S.E., MSc.*

Penelitian ini dilatarbelakangi oleh maraknya kecurangan atau fraud yang terjadi dalam berbagai organisasi di Indonesia, termasuk di PT. Galva Kantor Perwakilan Manado. Kecurangan dalam laporan keuangan dapat berdampak fatal bagi perusahaan, sehingga sistem pengendalian internal yang efektif menjadi sangat penting untuk mencegah terjadinya tindakan kecurangan tersebut. Penelitian ini bertujuan untuk mengetahui dan menganalisis efektivitas sistem pengendalian internal dalam pencegahan kecurangan di PT. Galva Kantor Perwakilan Manado.

Metode penelitian yang digunakan adalah deskriptif kualitatif dengan fokus pada observasi, wawancara, dan dokumentasi. Data primer dikumpulkan melalui wawancara dengan kepala kantor perwakilan, bagian administrasi, dan bagian keuangan, serta observasi langsung di lokasi penelitian. Data sekunder diperoleh dari dokumentasi perusahaan, seperti laporan keuangan dan kebijakan perusahaan. Analisis data dilakukan melalui tahapan reduksi data, penyajian data, dan penarikan kesimpulan.

Hasil penelitian menunjukkan bahwa PT. Galva telah menerapkan sistem pengendalian internal yang efektif berdasarkan konsep COSO. Lima komponen pengendalian internal yang meliputi lingkungan pengendalian, penilaian risiko, aktivitas pengendalian, informasi dan komunikasi, serta pemantauan, diterapkan dengan baik di perusahaan. Upaya pengendalian internal ini terbukti efektif dalam mencegah kecurangan, seperti pemisahan tugas yang jelas, pengawasan ketat terhadap transaksi dan operasional, serta pengembangan budaya kerja yang mengedepankan integritas.

Kata Kunci: Efektivitas, Sistem, Pengendalian Internal, Kecurangan.

ABSTRACT

The Influence of Internal Control System in Preventing Faud at PT. Galva Manado Representative Office. Supervised by *Franki M. Paath, S.E., Ak., M.M.CA and Ignatia R. Honandar, S.E., MSc.*

This research was motivated by the rampant fraud that occurred in various organizations in Indonesia, including at PT Galva Manado Representative Office. Fraud in financial statements could have a fatal impact on the company, so an effective internal control system was very important to prevent fraud. This study aimed to determine and analyse the influence of the internal control system in preventing fraud at PT Galva Manado Representative Office.

The research method used was descriptive qualitative with a focus on observation, interviews, and documentation. Primary data was collected through interviews with the head of the representative office, administration, and finance, as well as direct observation at the research location. Secondary data was obtained from company documentation, such as financial reports and company policies. Data analysis was conducted through the stages of data reduction, data presentation, and conclusion drawing.

The results showed that PT Galva had implemented an effective internal control system based on the COSO concept. The five components of internal control, which include the control environment, risk assessment, control activities, information and communication, and monitoring, were well implemented in the company. These internal control efforts had proven effective in preventing fraud, such as clear separation of duties, strict supervision of transaction and operations, and development of a work culture that priorities integrity.

Keywords: Influence, System, Internal Control, Fraud.

This translation has been checked and proven accurate.



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