

*Application of Internal Control and Accounting Information System for  
Merchandise Inventory at PT Kasoem Vision Care*

*By Ahmad Rizal Fitrananda*

*Abstract*

*This research is a qualitative research that aims to determine how the implementation of internal control accounting information system for merchandise inventory at PT Kasoem Vision Care. The implementation of control is measured based on the elements of the Committee of Sponsoring Organizations of the Treadway Commission (COSO), and for accounting information system is measured based on the components of the accounting information system based on the elements proposed by Romney & Steinbart. This study uses an interpretive paradigm with an ethnomethodological approach. Data collection techniques in this study used direct observation at the research site, conducted interviews with key informants and supporting informants, and carried out documentation. Overall, this study shows that PT Kasoem Vision Care has carried out control of the accounting information system in accordance with COSO control and the components of the accounting information system introduced by Romney & Steinbart. However, there are still shortcomings, such as the implementation of Operating Procedures Standard (SOP) experiencing problems such as inconsistent attitudes from employees, obstacles related to authorization still occur, and monitoring of trading assets is still a problem.*

*Keywords: Implementation of Internal Control, Accounting Information System, COSO, Merchandise Inventory.*

**Penerapan Pengendalian Internal Sistem Informasi Akuntansi Persediaan  
PT Kasoem Vision Care**

**Oleh Ahmad Rizal Fitrananda**

**Abstrak**

Penelitian ini merupakan penelitian kualitatif yang bertujuan untuk mengetahui bagaimana penerapan pengendalian internal sistem informasi akuntansi persediaan pada PT Kasoem Vision Care. Penerapan pengendalian diukur berdasarkan unsur *Committee of Sponsoring Organizations of Treadway Commission* (COSO), sedangkan sistem informasi akuntansi diukur berdasarkan komponen sistem informasi akuntansi berdasarkan unsur yang dikemukakan oleh Romney & Steinbart. Penelitian ini menggunakan paradigma interpretif dengan pendekatan etnometodologi. Teknik pengumpulan data dalam penelitian ini menggunakan observasi di lokasi penelitian secara langsung, melakukan wawancara dengan informan kunci dan informan pendukung, serta melakukan dokumentasi. Secara keseluruhan dari penelitian ini menunjukkan bahwa PT Kasoem Vision Care telah melakukan penerapan pengendalian internal sistem informasi akuntansi telah sesuai dengan unsur pengendalian COSO dan komponen sistem informasi akuntansi yang dikemukakan oleh Romney & Steinbart. Namun masih ada yang menjadi kekurangan seperti penerapan kebijakan SDM mengalami permasalahan seperti sikap inkonsistensi dari pegawainya, kendala terkait otorisasi masih terjadi, hingga pemantauan terhadap aset barang dagang masih menjadi masalah.

Kata kunci: Penerapan Pengendalian Internal, Sistem Informasi Akuntansi, COSO, Persediaan Barang Dagang.