ANALISIS SISTEM PENGENDALIAN INTERNAL BERBASIS *COMMITTEE OF SPONSORING ORGANIZATION* (COSO) PADA LEMBAGA PERKREDITAN DESA ADAT UMACETRA

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ABSTRAK

Penelitian ini bertujuan untuk menganalisis sistem pengendalian internal yang dimiliki oleh LPD Umacetra sebelum dan sesudah adanya korupsi dan sistem pengendalian internal LPD Umacetra ditinjau dari konsep *Committee of Sponsoring Organization* (COSO). Rancangan penelitian ini menggunakan penelitian kualitatif dengan menggunakan desain penelitian deskriptif. Subjek penelitian ini yaitu LPD Umacetra. Metode pengumpulan data melalui wawancara, observasi dan dokumentasi. Teknik analisis data melalui proses reduksi data, penyajian data, penarikan simpulan serta triangulasi. Triangulasi dalam penelitian ini menggunakan model triangulasi metode, yaitu melakukan observasi dan wawancara untuk mendapatkan hasil komprehensif. Hasil penelitian di LPD Umacetra sebelum peristiwa korupsi belum diimplementasikan dengan baik sebab masih mengedepankan unsur kepercayaan. Jika ditinjau dari konsep COSO sistem pengendalian sebelum peristiwa korupsi belum diimplementasikan dengan efektif. Berbeda dengan sistem pengendalian internal setelah peristiwa korupsi, dilakukan perubahan besar dalam sistem pengendalian internal. Budaya organisasi berubah total hingga saat ini sudah menerapkan semua indikator COSO dengan efektif.

Kata-kata kunci: COSO, Sistem Pengendalian Internal.

ABSTRACT

This research aims to analyze the internal control system owned by LPD Umacetra before and after corruption and the internal control system of LPD Umacetra in terms of the Committee of Sponsoring Organization (COSO) concept. This research design uses qualitative research using a descriptive research design. The subject of this research is LPD Umacetra. Data collection methods through interviews, observation and documentation. Data analysis techniques through the process of data reduction, data presentation, drawing conclusions and triangulation. Triangulation in this research uses a triangulation model method, namely conducting observations and interviews to obtain comprehensive results. The results of research at LPD Umacetra before the corruption incident had implemented a good internal control system, but it had not been implemented well because it still prioritized the element of trust. If viewed from the COSO side of the control system before the corruption incident,

there were two indicators that had not been implemented optimally, namely the control and supervision environment indicators. In contrast to the internal control system after a corruption incident, major changes were made to the internal control system. The organizational culture has changed completely to the point that now all COSO indicators are implemented effectively.

Key words: COSO, Internal Control System.