ABSTRACT

In a company, stock is extremely important and must exist. This is due to inventories that have a role in sustaining the operational functions of the company concerned. Inventory is one of the post valuable and greatly affect the continuity and effectiveness of the company.

With good control of the inventories are expected to reduce the occurrence of problems such as damage, loss, and expired. Based on that reason, the company has a separate control in protecting inventories. The problem now is how the company is to maintain and improve the effectiveness of controls over inventory. There emerged a view that takes an important role in improving the effectiveness of internal control over inventory and in this case is considered an internal audit unit to perform the role in question. The purpose of this study was to determine the extent of the role of internal audit unit in an effort to improve the effectiveness of internal control pharmaceutical inventory at Immanuel Hospital in Bandung. In this study the writer uses case study method with a descriptive approach to the analysis. The results of research and observation prove that the effectiveness of internal control of pharmaceutical supplies in Immanuel influenced by the internal audit unit of 99.80% and the remaining 0.20% is influenced by other factors (consistency of the work of the employee and the company’s financial condition).

Keywords : inventories, internal auditor, management of inventories
ABSTRAK

Dalam suatu perusahaan, persediaan merupakan hal yang sangat penting dan harus ada. Hal ini disebabkan peran persediaan yang mempunyai fungsi menjaga kestabilan operasional perusahaan yang bersangkutan. Persediaan merupakan salah satu pos yang bernilai tinggi dan sangat mempengaruhi kontinuitas dan efektivitas perusahaan.

Dengan pengendalian yang baik terhadap persediaan diharapkan dapat mengurangi terjadinya masalah seperti kerusakan, kehilangan dan kadaluarsa. Berdasarkan alasan tersebut maka dalam perusahaan memiliki suatu pengendalian tersendiri dalam melindungi persediaan. Yang menjadi masalahnya sekarang adalah bagaimana cara perusahaan tersebut menjaga dan meningkatkan efektivitas dari pengendalian atas persediaan. Maka muncullah suatu pandangan bahwa dibutuhkan suatu peran penting dalam upaya meningkatkan efektivitas pengendalian internal atas persediaan dan dalam hal ini satuan pengawasan internal dianggap dapat menjalankan peranan yang dimaksud. Tujuan penelitian ini adalah untuk mengetahui sejauhmana peranan satuan pengawasan internal dalam upaya meningkatkan efektivitas pengendalian internal persediaan farmasi di Rumah Sakit Immanuel Bandung. Dalam penelitian ini penulis menggunakan metode studi kasus dengan pendekatan deskriptif analisis. Hasil dari penelitian dan pengamatan membuktikan bahwa efektivitas pengendalian internal persediaan farmasi di Rumah Sakit Immanuel dipengaruhi oleh satuan pengawasan internal sebesar 92,18% dan sisanya sebesar 7,82 % dipengaruhi oleh faktor lain (konsistensi kerja para pegawai dan kondisi keuangan perusahaan).

Kata kunci: persediaan, auditor internal, pengelolaan persediaan
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