The purpose of this study was to determine the effect of stock opname on the effectiveness of internal control of finished good inventory. The object of this research is employees of PT. X with respect to finished goods inventory activity of PT. X. Authors took a sample 30 (thirty) of people. In testing the hypothesis using a Simple Linear Regression Method. Research results are the significance value 0.866 is larger than the significance level (α) 0.05 or obtained by using the t test amounted to 0.170 which smaller than t table value 1.699, then H1 rejected. The conclusions drawn from this research is the stock opname effect on the effectiveness of internal control significant finished goods inventory.

Keywords: stock opname, the effectiveness of internal control of finished goods inventory.
ABSTRAK

Tujuan dari penelitian ini adalah untuk mengetahui pengaruh stock opname terhadap efektivitas pengendalian intern sediaan barang jadi. Objek dalam penelitian ini adalah karyawan PT. X yang berhubungan dengan aktivitas sediaan barang jadi PT. X. Penulis mengambil sampel sebanyak 30 (tiga puluh) orang. Dalam pengujian hipotesis menggunakan Metode Regresi Linear Sederhana. Hasil penelitian adalah nilai signifikansi sebesar 0,866 lebih besar dari taraf signifikansi (α) sebesar 0,05 atau dengan menggunakan uji t dihitung sebesar 0,170 yang lebih kecil dari t tabel sebesar 1,699, maka H₁ ditolak. Kesimpulan yang ditarik dari penelitian ini adalah stock opname tidak berpengaruh terhadap efektivitas pengendalian intern sediaan barang jadi secara signifikan.

Kata Kunci: stock opname, efektivitas pengendalian intern sediaan barang jadi.
DAFTAR ISI

HALAMAN JUDUL........................................................................................................i
HALAMAN PENGESAHAN.........................................................................................ii
SURAT PERNYATAAN KEASLIAN SKRIPSI.........................................................iii
KATA PENGANTAR..............................................................................................iv
ABSTRACT.............................................................................................................vi
ABSTRAK...............................................................................................................vii
DAFTAR ISI..........................................................................................................viii
DAFTAR GAMBAR ...............................................................................................xii
DAFTAR TABEL....................................................................................................xiii
DAFTAR LAMPIRAN............................................................................................xiv

BAB I PENDAHULUAN.......................................................................................1
  1.1 Latar Belakang...............................................................................................1
  1.2 Identifikasi Masalah......................................................................................5
  1.3 Maksud dan Tujuan Penelitian....................................................................5
  1.4 Kegunaan Penelitian....................................................................................6

BAB II KAJIAN PUSTAKA, RERANGKA PEMIKIRAN, DAN
 PENGEMBANGAN HIPOTESIS............................................................................7
  2.1 Kajian Pustaka............................................................................................7
    2.1.1 Audit........................................................................................................7
2.1.1.2 Fungsi dan Tanggung Jawab Audit Internal…………………12
2.1.1.3 Program Audit Internal………………………………………13
2.1.1.4 Hubungan Audit Internal dengan Pengendalian Internal

Sediaan……………………………………………………………………15

2.1.2. *Stock Opname*………………………………………………………18

2.1.2.1 Pengertian *Stock Opname*………………………………………18
2.1.2.2 Jenis *Stock Opname*………………………………………………19
2.1.2.3 Manfaat *Stock Opname*…………………………………………19
2.1.2.4 Langkah-langkah *Stock Opname*……………………………20
2.1.2.5 Jenis Alat Kontrol Stock………………………………………21

2.1.3 Efektivitas………………………………………………………………23

2.1.3.1 Pengertian Efektivitas…………………………………………23

2.1.4 Pengendalian Intern……………………………………………………24

2.1.4.1 Pengertian Pengendalian Intern………………………………25
2.1.4.2 Tujuan Pengendalian Internal…………………………………27
2.1.4.3 Unsur-unsur Pengendalian Internal…………………………28
2.1.4.4 Tujuan dan Ruang Lingkup Audit Internal…………………30
2.1.4.5 Komponen-komponen Pengendalian Internal………………31
2.1.4.6 Keterbatasan Pengendalian Internal…………………………36

2.1.5 Sediaan…………………………………………………………………38

2.1.5.1 Pengertian Sediaan………………………………………………38
2.1.5.2 Faktor yang Memengaruhi Sediaan…………………………38
2.1.5.3 Sistem Pencatatan dan Metode Penilaian Persediaan………40
2.1.5.4 Metode Penilaian Persediaan…………………………………40
2.1.5.5 Pentingnya Pengelolaan Persediaan........................................42

2.2 Rerangka Pemikiran........................................................................45

2.3 Pengembangan Hipotesis.................................................................48

2.3.1 Hipotesis..........................................................................................48

BAB III METODE PENELITIAN.................................................................49

3.1 Objek Penelitian..................................................................................49

3.1.1 Sejarah dan Latar Belakang Perusahaan.................................49

3.1.2 Struktur Organisasi serta Uraian Tugas........................................50

3.1.3 Aktivitas Usaha Perusahaan..........................................................54

3.1.4 Populasi dan Sampel Penelitian..................................................55

3.2 Metode Penelitian..............................................................................55

3.2.1 Metode Pengumpulan Data.............................................................56

3.2.2 Teknik Pengumpulan Data...............................................................56

3.2.3 Uji Validitas.....................................................................................58

3.2.3 Uji Regresi......................................................................................60

3.2.3 Uji Reliabilitias................................................................................61

3.2.3 Uji Hipotesis....................................................................................61

3.3. Operasional Variabel........................................................................62

BAB IV HASIL PENELITIAN DAN PEMBAHASAN.................................

4.1 Apakah Stock Opname Diterapkan Di Perusahaan Secara Memadai....64

4.1.1 Tujuan Pengendalian Internal Sediaan Barang Jadi......................67

4.1.2 Pelaksanaan Internal Auditing..........................................................68
4.1.3 Tujuan dan Ruang Lingkup Internal Auditing.......................68
4.1.4 Fungsi dan Tanggung Jawab Internal Auditing.......................69
4.1.5 Program Internal Auditing atas Sediaan Barang Jadi...............70
4.2 Hasil Pengujian Hipotesis......................................................72
4.2.1 Perhitungan dan Hasil Pembahasan Pengujian Hipotesis.........72
4.2.2 Pengaruh Stock Opname terhadap Efektivitas Pengendalian Intern Sediaan Barang Jadi..................................................75
4.2.3 Perhitungan dan Hasil Pembahasan Pengujian Validitas Variabel Independen dan Dependen........................................82
4.2.3 Perhitungan dan Hasil Pembahasan Pengujian Reliabilitas Variabel Independen dan Dependen.........................................83

BAB V SIMPULAN DAN SARAN......................................................84
5.1 Simpulan..................................................................................84
5.2 Saran.....................................................................................85

DAFTAR PUSTAKA.........................................................................88
LAMPIRAN....................................................................................90
DAFTAR RIWAYAT HIDUP PENULIS (CURRICULUM VITAE)...........105
DAFTAR GAMBAR

Gambar 1 Model Penelitian.................................................................48
DAFTAR TABEL

<table>
<thead>
<tr>
<th>Tabel I</th>
<th>Operasional Variabel..................................................................................................63</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tabel II</td>
<td>Koefisien Korelasi..........................................................................................................72</td>
</tr>
<tr>
<td>Tabel III</td>
<td>Koefisien Determinasi....................................................................................................73</td>
</tr>
<tr>
<td>Tabel IV</td>
<td>Statistik Deskriptif.........................................................................................................73</td>
</tr>
<tr>
<td>Tabel V</td>
<td>Pengujian Koefisien Regresi............................................................................................74</td>
</tr>
<tr>
<td>Tabel VI</td>
<td>Koefisien Regresi............................................................................................................74</td>
</tr>
<tr>
<td>Tabel VII</td>
<td>Validitas Variabel Independen........................................................................................82</td>
</tr>
<tr>
<td>Tabel VIII</td>
<td>Validitas Variabel Dependen...........................................................................................82</td>
</tr>
<tr>
<td>Tabel IX</td>
<td>Reliabilitas Variabel Independen dan Dependen.............................................................83</td>
</tr>
</tbody>
</table>
DAFTAR LAMPIRAN

Halaman

Lampiran A Formulir Faktur ................................................................. 90
Lampiran B Formulir Permohonan Pembelian .......................................... 91
Lampiran C Formulir Kontra Bon .......................................................... 92
Lampiran D Struktur Organisasi ............................................................ 93
Lampiran E Tabel Koefisien Korelasi Product Moment Pearson ................. 94
Lampiran F Kuesioner ........................................................................ 95
Lampiran G Jawaban Responden Untuk Variabel X .................................. 97
Lampiran H Jawaban Responden Untuk Variabel Y .................................. 98
Lampiran I Hasil Output SPSS ................................................................. 99
Lampiran J Tabel Distribusi t ................................................................. 104