

ANALYZING THE IMPLEMENTATION OF RAW MATERIAL INVENTORY PROCEDURE IN SUPPORTING THE EFFECTIVENESS OF INTERNAL CONTROL (STUDY AT PG NGADIREDDJO KRAS – KEDIRI)

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Abstract

Raw material inventory procedure is critical to maintain accuracy, reliable numbers for operation. Internal control on raw material inventory procedure is provided to ensure company has sufficient resources to meet customers' needs without having too many goods. Physical count of raw material inventory is generally taken prior to issuance of balance sheet. The problems of study are: how is the implementation of raw material inventory procedure that has been applied by PG Ngadiredjo, how is the implementation of raw material inventory procedure in supporting the effectiveness of internal control that is conducted by PG Ngadiredjo. Type of research is descriptive research with case study approach. Result of research that implementation of raw material inventory procedure in supporting the effectiveness of internal control is good. But there are lacks that must be improved such: picture of effective wide and location sketch should be authorized by manager of quality control department, check sheet, felling schedule, instruction letter of felling and shipping, planning of cost estimation should be authorized by manager of plants department, contract agreement of sugarcane milling is authorized by chairman of KPTR to assure the reliable document and put functionary from quality control department to be placed in receiving post.

Keyword: accuracy, reliable numbers, sufficient resources, customers' needs, physical count

Abstrak

Prosedur persediaan bahan baku sangat penting untuk mempertahankan keakuratan dan jumlah bahan baku yang tepat untuk kegiatan operasi perusahaan. Pengendalian internal terhadap prosedur persediaan bahan baku dilaksanakan untuk memastikan bahwa perusahaan mempunyai sumber daya yang cukup untuk memenuhi kebutuhan konsumen tanpa memiliki terlalu banyak barang. Perhitungan fisik persediaan bahan baku pada umumnya dilaksanakan sebelum mengeluarkan neraca. Rumusan masalah pada penelitian ini adalah: bagaimana penerapan prosedur persediaan bahan baku yang sudah diterapkan oleh PG Ngadiredjo dan bagaimana penerapan prosedur persediaan bahan baku dalam mendukung efektivitas pengendalian internal di PG Ngadiredjo. Jenis penelitian ini adalah penelitian deskriptif dengan pendekatan studi kasus. Hasil dari penelitian ini adalah penerapan prosedur persediaan bahan baku dalam mendukung efektivitas pengendalian internal adalah baik. Tetapi ada beberapa kekurangan yang harus dibenahi seperti: gambar luas efektif dan denah lokasi seharusnya ditandatangani oleh manajer departemen quality control, check sheet, jadwal tebang, surat perintah tebang angkut, rencana anggaran biaya seharusnya ditandatangani oleh manajer departemen tanaman, kontrak perjanjian penggilingan tebu ditandatangani oleh ketua KPTR untuk menjamin dokumen yang dapat dipercaya dan menempatkan petugas dari departemen quality control untuk ditempatkan di pos penerimaan.

Kata Kunci: Keakuratan, jumlah tepat, sumber daya cukup, kebutuhan konsumen, perhitungan fisik

INTRODUCTION

Raw material inventory is so important to the production process which is one of the success

key in a business operation can be determined by the amount of natural resources that company provides in the business cycle. Raw material

inventory is the total amount of goods a business has on hand at a given time. In manufacturing, a substantial of raw material inventory must be available to ensure production stays on time in order to it can satisfy the market demand.

The implementation of raw material inventory procedure in a company is very important because raw material inventory as a company's good on hand, which is often a significant current asset. The implementation of raw material inventory procedure is critical to maintain accurate, reliable numbers for operation so it is required an internal control by separating the functions in conducting the activities during procedure of raw material which it can be recorded by issuing the document. Raw material inventory procedure should be conducted by some related functions. Those functions have to stand alone so that there is no overlapping and avoid the fraudulence.

An internal control on raw material inventory procedure is provided to ensure that a company has sufficient resources to meet its customers' needs without having too many goods. The company should store raw material inventory in secure spacious warehouses so that raw material inventory is not stolen or damaged. This process is affected by the company's structure, its employees, and its informational systems. According to Boundless (2013:236), detail physical inventory counts are a way of ensuring that a raw material inventory management system is accurate and as a check to provide sure goods are not being lost or stolen. A physical count of a company's entire raw material inventory is generally taken prior to the issuance of a company's balance sheet.

PG Ngadiredjo is one of the business units of PT Perkebunan Nusantara X (Persero) in East Java is engaged in an attempt to manage the production of raw material to the main output. PG Ngadiredjo located in Desa Jamban Kras-Kediri. As one of the oldest sugar company in Indonesia, PG Ngadiredjo has been established in 1912 by the Dutch Private Company NV HVA (Handels Verniging Amsterdam). When the milling season, PG Ngadiredjo requires many sugarcanes to run the production process in order to the company can fulfill the market demand. According to detiknews.com (2012), PG Ngadiredjo can reach 63,325 tons of sugar by the number of sugarcane used 751,527 tons per September 15, 2012 which the starting milled on May 3, 2012. The company

needs a lot of sugarcane as raw material to run the production during milling season and finally it brought the PG Ngadiredjo in 2012 as the highest of *rendemen* (sugar-content) with reached 8, 69 percent in BUMN sector.

The company uses the tight procedure in supplying the raw material inventory in order to the raw material received by company has high quality in finding out a good quality for the final product (sugar). The procedure that has been applied by PG Ngadiredjo is very tight, because all of procedure in raw material supplying has been designed well which is consist of some document used have recorded all of activities that has been conducted during raw material inventory procedure and related functions that have conducted for each responsibility well. Based on the information that is provided from an employee in PG Ngadiredjo, the standard amount of sugarcane that should be supplied by company during milling season is 10.000.000 quintal. But based on the detiknews.com (2012), PG Ngadiredjo provides 751.527 tons in 2012. Thus, there is a variance that can not be achieved between standard amount and real amount.

THEORETICAL FRAMEWORK

A. Definition of Accounting System

Warren, Fess, and Reeve (1996:163) stated that accounting system is the methods and procedures for recording and reporting financial information. Accounting systems reflect the organizational structure and the information needs of individuals within the business, as individuals or lines of authority and responsibility within a business change, the accounting system must also adapt and change. The accounting systems consists of the methods and records established to identify, assemble, analyze, classify, record, and report a facility's transactions and to maintain accountability for the related assets and liabilities. Accounting system is the methods and procedures for collecting, classifying, summarizing, and reporting a business's financial and operating information (Reeve et al, 2012:230). An accounting system can be defined in several ways (Trenery, 1999:29): (a) As the systems and procedures used to compile the annual accounting reports, (b) As the collection of data to be summarized into management and other reports used to control the financial operations of the business, and (c) As the recording and reporting of

financial information about the activities of the business for the shareholders.

B. Components of Accounting System

Fess and Niswonger (1980:335) stated that the basic components of accounting system are the forms, records, procedures, and data processing methods employed to obtain the various reports needed by the enterprise. Forms, such as sales invoices, vouchers, and bank checks are the media initially used in recording transactions. Records include ledgers, journals, registers, and other media used for compilations of data. Mulyadi (2001:3) stated that the main components of accounting system are forms, records such as journal, general ledger, subsidiary ledger, and report. Form is document that used in documented every transaction that happens in the company in form of a piece of paper.

C. Inventory Accounting System

Mulyadi (2001:553) stated that inventory accounting system has objective to record the movement all types of inventory that stored in warehouse. Rich et al (2010:286) stated that inventory is at the heart of the operating cycle, the inventory accounting systems that record purchases and sales and track the level of inventory are particularly important in such companies.

D. Raw Material Inventory Accounting System

Mulyadi (2001:553-554) stated that inventory accounting system has objective to record the movement all types of inventory that stored in warehouse. One of inventory types is raw material inventory. There are five transactions that influence the raw material inventory such: purchasing, purchase return, usage of warehouse goods, return of warehouse goods, and counting of physical inventory. Because of those explanations, it can be concluded that raw material inventory procedure has objective to record the movement of raw material inventory that is purchased, returned to supplier, usage and return of warehouse goods, and counted the physical inventory.

E. Definition of Internal Control

According to the Committee of Sponsoring Organizations (COSO) of the Tread way Commission (2011:1), internal control is a process, affected by an entity's board of directors, management and other personnel, designed to provide reasonable assurance regarding the achievement of objectives in the following categories: (a) Effectiveness and efficiency of

operations, (b) Reliability of financial reporting, and (c) Compliance with applicable laws and regulations. Reeve et al (2012:392) stated that internal control is broadly defined as the procedures and processes used by company to safeguard its assets, process information accurately, and ensure compliance with laws and regulations. Internal controls help businesses guide the company's operations and prevent theft and other abuses.

F. Elements of Internal Control

Management is responsible for designing and applying five elements of internal control to meet the three internal control objectives. These elements are (1) the control environment, (2) risk assessment, (3) control procedures, (4) monitoring, and (5) information and communication (Reeve et al, 2012:395). Mulyadi (2001:164) stated that there are four main elements of internal control system. Those elements are as follows:

- a. Organizational structure that separate the functional responsibility explicitly.
The distributing of functional responsibility in the organization based on the following principles: (1) must be separated the operation and storage functions from accounting function. Every activity in the company needs the authorization from manager of function that has authority to conduct certain activity. And (2) a function may not be given a full responsibility to conduct all of transactions.
- b. Authorization system and recording procedure that provides sufficient protection on wealth, debt, revenue, and cost.
In organizations, each transaction only occurs on the basis of the authorization of officials who have the authority to approve the transaction. Form is used to capture of authority using to authorize the implementation of the transactions within the organization.
- c. A healthy practice in carrying out the duties and functions of each unit in the organization. There are some ways that are generally taken by company in creating healthy practices are: (1) the use of numbered forms printed that its using must be responsible by official functionary, (2) surprised audit, (3) every transaction should not be conducted from beginning to end by a single person or a single organizational unit, without any interference from the unit or other

organization, (4) job rotation, (5) must taking the leave for an employee, (6) physical match held in periodic of wealth with the record, (7) Establishment of the organizational unit that is responsible for checking the effectiveness of the system elements of internal control the other.

- d. Quality and ability of employee appropriate with responsibilities. If the company has employees who are competent and honest, the other control elements can be reduced to a minimum, and limit the company remain capable of producing reliable financial accountability.

G. Internal Control on Raw Material Inventory Procedure

According to Mulyadi (2001:554 and p.580), all of inventory types which is include finished good inventory, work in process inventory, raw material inventory, auxiliary material inventory, spare part inventory provide a inventory physical counting system. Generally, inventory physical counting system is used by corporation to count inventory in warehouse physically. Successful companies take great care to protect their inventory. According to Horngren & Harrison (1992:431-432), elements of good internal control over inventory include (1) physically counting inventory at least once each year no matter which system is used, (2) Maintaining efficient purchasing, receiving, and shipping procedures, (3) Storing inventory to protect it against theft, damage, and decay, (4) Limiting access to inventory to personnel who do not have access to the accounting records, (5) Keeping perpetual inventory records for high-unit-cost merchandise, (6) Purchasing inventory in economical quantities, (7) Keeping enough inventories on hand to prevent shortage situations, which lead to lost sales, and (8) Not keeping too large an inventory stockpiled, thus avoiding the expense of tying up money in unneeded items.

RESEARCH METHOD

The type of research which is used in this research is descriptive research with case study approach. Focuses of this research are raw material inventory procedure and internal control. The location of research that is referred in this research is PG Ngadiredjo which is located in Desa Jambean Kras Kediri, while the site of this research is in Plants Department, Quality Control Department, Receiving Post, and Weighing Post.

Data collection methods are interview, observation, and documentation. Data analysis in this research:

- 1) Describing and analyzing the implementation of raw material inventory procedure that has been applied by PG Ngadiredjo Kras Kediri.
- 2) Analyzing the internal control on raw material inventory accounting system that includes: (a) Organizational structure that separates the functional responsibilities explicitly, (b) Authority system and recording procedure that provides sufficient protection on wealth, debt, revenue, and cost, (c) A healthy practice in carrying out the duties and functions of each unit in the organization, and (d) Quality and ability of employee is appropriate with the responsibility.

RESULT AND ANALYSIS

A. Raw Material Inventory Procedure

In supplying the raw material inventory, PG Ngadiredjo has two kinds of sugarcane sources. The sugarcane sources come from the PG Ngadiredjo own land which is called *Tebu Sendiri (TS)* and society's land which is called *Tebu Rakyat (TR)*. To provide the sugarcane source that comes from society, the company conducts two systems, credit system and non credit system.

1. Procedure of Raw Material Inventory from Tebu Rakyat (TR) Source

a. Procedure of Raw Material Inventory from Tebu Rakyat (TR) Source with Provides a Credit System

- 1) Documents used consists of Land Certificate (LC), Identity Number (IN), Contract Agreement that consists of Letter of Statement and Authority (LSA), Contract Agreement of Sugarcane Milling (CASM), and Cooperation Agreement (CA), Sketch of Land (SL), Picture of Effective Wide and Location Sketch (PEWLS), Book of *Cadongan* (BC), Result of Maturity Analysis (RMA), Check Sheet (CS), Felling Schedule (FS), Instruction Letter of Felling and Shipping (ILFS), and Proof of Weigh (PW).
- 2) Related Function
Plants Department provides a *Sinder Kebun Wilayah (SKW)* in region office and felling and shipping division, Quality Control Department, Receiving Post, and Weighing Post.
- 3) Raw Material Inventory Procedure

a) Quality Control Department
 Receive the 1 (one) copy of Land Certificate and 1 copy of Identity Number from *Koperasi Petani Tebu Rakyat (KPTR)*. Then conduct the land measurement. Make and authorize the Sketch of Land and Picture of Effective Wide and Location Sketch (each 3 sheets). The Sketch of Land is signed up by GPS Operator, Land Owner, Foreman of related region, Coordinator of related region, *SKW*, Assistant Manager of related region, and authorized by Manager of Quality Control Department. Picture of Effective Wide and Location Sketch is signed up by land owner, foreman of related region, coordinator of related region, *SKW*, and assistant manager of related region. Give the 1 (one) copy of Land Certificate, 1 (one) copy of Identity Number, and 3 (three) sheets of Sketch of Land and Picture of Effective Wide and Location Sketch to *KPTR* to be used in completing the required documents.

b) Plants Department
 Region Office: receive the Land Certificate, Identity Number, Sketch of Land, Picture of Effective Wide and Location Sketch, and Contract Agreement that consists of Letter of Statement and Authority, Contract Agreement of Sugarcane Milling, and the Cooperation Agreement from *KPTR*. Region Office: Make 2 (two) sheets Book of *Cadongan* and it is signed up by *SKW* and foreman in related region. Then, give 1 (one) sheet of Book of *Cadongan* to *KPTR* to finish the credit realization for land owner.

After the land enrollment, contract agreement, and credit realization has been finished. Plants Department in center (PG Ngadiredjo) will receive some documents from *KPTR* to be used as basis in conducting the next step in procedure of raw material inventory.

c) Plants Department
 Collect the documents that *KPTR* provides which consists of Land Certificate, Identity Number, Sketch of Land, Picture of Effective Wide and Location Sketch, and Contract Agreement that consists of Letter of Statement and Authority, Contract Agreement of Sugarcane Milling, Cooperation Agreement. Input the data

related the information for every land in computer that consists of number of contract, category of land, wide of land, land owner, and planting schedule. And send to Quality Control Department to be used as notice to conduct the maturity analysis. Then, check and control the planting activities.

d) Quality Control Department
 Receive the data from plants department related the data for every land. The received data will be used as an archive in database quality control department and a basis to conduct the maturity analysis. Conduct the maturity analysis when the period of sugarcane planting has entered ninth or tenth month. Make 2 (two) sheets the Result of Maturity Analysis. Then, those documents are authorized by coordinator of maturity analysis, RC on Farm of Quality Control, and Manager of Quality Control. Give 1 (one) sheet of Maturity Analysis Result to Plants Department (*Sinder Kepala Kebun* or *SKK* of Felling and Shipping) and 1 (one) sheet for archives.

e) Plants Department
 Felling and Shipping Division: Receive 1 (one) sheet the Result of Maturity Analysis. Determine the amount of sugarcane and the sugarcanes' land that must be felled in certain time. Make and authorize 2 (two) sheets of Check Sheet which those documents are signed up by coordinator of Felling and Shipping in field, *SKW*, and *SKK* of Felling and Shipping. Make and authorize 1 (one) sheet the Felling Schedule which is signed up by land owner, coordinator of Felling and Shipping in field, *SKW*, and *SKK* of Felling and Shipping. Make and authorize 1 (one) sheet the Instruction Letter of Felling and Shipping which is signed up by *SKK* of Felling and Shipping. Give the Check Sheet for Receiving Post and as archives, Felling Schedule as an archives, and Instruction Letter of Felling and Shipping to the land owner.

When the felling season has been finished, the sugarcane shipping to PG Ngadiredjo is conducted. Thus, Receiving Post begins to conduct its responsibility.

f) Receiving Post

Receive 1 (one) sheet of Check Sheet from Felling and Shipping Division. Check the condition of sugarcane that is entered into PG Ngadiredjo at a set time (based on the schedule in check sheet). Measure and write the brix level on Instruction Letter of Felling and Shipping and sign up on it. Give 2 (two) stamps on Instruction Letter of Felling and Shipping for number of queue and lane of enter. Input the barcode of Instruction Letter of Felling and Shipping and fill the brix level and code of truck. Write the code of truck, brix level, and number of ILFS in a book. Give the Instruction Letter of felling and Shipping to the driver

g) Weighing Post

Receive an Instruction Letter of Felling and Shipping from driver. Weigh the sugarcane (functionary from Installation Department). Input the data of weighing result (functionary from Quality Control Department). Print out and sign up the Proof of Weigh (4 sheets). There are 4 (four) copies of weighing proof which consists of pink sheet for driver, white sheet for weighing archive and Quality Control Department, green sheet for Felling and Shipping Office, and yellow sheet also for Felling and Shipping Office. Give the Proof of Weigh to related parties. For pink sheet of Weigh Proof will be given to driver with Instruction Letter of Felling and Shipping.

b. Procedure of Raw Material Inventory from Tebu Rakyat (TR) Source without Provides a Credit System

1) Document used consists of Land Certificate (LC), Identity Number (IN), Contract Agreement that consists of Letter of Statement and Authority (LSA), Contract Agreement of Sugarcane Milling (CASM), and Cooperation Agreement (CA), Sketch of Land (SL), Picture of Effective Wide and Location Sketch (PEWLS), Result of Maturity Analysis (RMA), Check Sheet (CS), Felling Schedule (FS), Instruction Letter of Felling and Shipping (ILFS), and Proof of Weigh (PW).

2) Related Function

Plants Department provides a SKW in region office and felling and shipping

division, Quality Control Department, Receiving Post, and Weighing Post.

3) Raw Material Inventory Procedure

a) Quality Control Department

Receive the 1 (one) copy of Land Certificate and 1 copy of Identity Number from KPTR. Then conduct the land measurement. Create and authorize the Sketch of Land and Picture of Effective Wide and Location Sketch (each 3 sheets) which is SL is signed up by persons involved such as: the land owner, foreman for every specific region, coordinator of every specific region, SKW, assistant manager of every region, and the last will be signed as approval by manager of Quality Control Department and PEWLS is signed up by land owner, foreman of related region, coordinator of related region, SKW, and Assistant Manager of related region. Give the 1 (one) copy of Land Certificate, 1 (one) copy of Identity Number, and 3 (three) sheets of Sketch of Land and Picture of Effective Wide and Location Sketch to KPTR to finish the contract agreement.

After the land enrollment and contract agreement has been finished. The Plants Department in center (PG Ngadiredjo) will receive some documents from KPTR to be used as basis in conducting the next step in procedure of raw material inventory. Besides that, SKW in region office also receive those documents as archives.

b) Plants Department

Receive the documents that KPTR provides which consist of Land Certificate, Identity Number, Sketch of Land, Picture of Effective Wide and Location Sketch, and Contract Agreement that consists of Letter of Statement and Authority, Contract Agreement of Sugarcane Milling, and Cooperation Agreement. Input the data related the information of every land that consists of number of contract, category of land, wide of land, land owner, and planting schedule. Then, send the data collection to quality control department. Then, check and control the planting activities.

c) Quality Control Department

Receive the data collection related the information of every lands from plants

department. Then, save the data in the computer. Conduct the maturity analysis when the period of sugarcane planting has entered ninth or tenth month. Create 2 (two) sheets the Result of Maturity Analysis. Then, those documents are authorized by coordinator of maturity analysis, RC on Farm of Quality Control, and Manager of Quality Control. Give 1 (one) sheet of Maturity Analysis Result to Plants Department (*SKK* of Felling and Shipping) and 1 (one) sheet for archives.

d) Plants Department

Felling and Shipping Division receive 1 (one) sheet the Result of Maturity Analysis. Determine the amount of sugarcane and the sugarcanes' land that must be felled in certain time. Create and authorize 2 (two) sheets of Check Sheet which those documents are signed up by coordinator of Felling and Shipping in field, *SKW*, and *SKK* of Felling and Shipping. Create and authorize 1 (one) sheet the Felling Schedule which is signed up by land owner, coordinator of Felling and Shipping in field, *SKW*, and *SKK* of Felling and Shipping. Create and authorize 1 (one) sheet the Instruction Letter of Felling and Shipping which is signed up by *SKK* of Felling and Shipping. Give the Check Sheet for Receiving Function and archives, Felling Schedule as an archives, and Instruction Letter of Felling and Shipping to the land owner.

When the felling season has been finished, the sugarcane shipping to PG Ngadiredjo is conducted. Thus, Receiving Post begins to conduct its responsibility.

e) Receiving Post

Receive 1 (one) sheet of Check Sheet from Felling and Shipping Division. Check the condition of sugarcane that is entered into PG Ngadiredjo at a set time (based on the schedule in check sheet). Measure and write the brix level on Instruction Letter of Felling and Shipping and sign up on it. Give 2 (two) stamps on Instruction Letter of Felling and Shipping for number of queue and lane of enter. Input the barcode of Instruction Letter of Felling and Shipping, fill the brix level, and code of truck. Write the code of truck, brix level, and number of ILFS in a book. Give the

Instruction Letter of felling and Shipping to the driver

f) Weighing Post

Receive Instruction Letter of Felling and Shipping from driver. Weigh the sugarcane (functionary from Installation Department). Input the data of weighing result (functionary from Quality Control Department). Print out and sign up the Proof of Weigh (4 sheets). There are 4 (four) copies of weighing proof which consists of pink sheet for driver, white sheet for weighing archive and Quality Control Department, green sheet for Felling and Shipping Office, and yellow sheet also for Felling and Shipping Office. Give the Proof of Weigh to related parties. For pink sheet of Weigh Proof will be given to driver with Instruction Letter of Felling and Shipping.

2. Procedure of Raw Material Inventory from *Tebu Sendiri (TS)* Source

a. Documents used consist of Planning of Cost Estimation (PCE), Book of *Cadongan* (BC), Result of Maturity Analysis (RMA), Check Sheet (CS), Felling Schedule (FS), Instruction Letter of Felling and Shipping (ILFS), and Proof of Weigh (PW).

b. Related Function

Plants Department provides a *SKW* in region office and felling and shipping division, Quality Control Department, Receiving Post, and Weighing Post.

c. Raw Material Inventory Procedure

1) Plants Department

Create 5 (five) sheets of Planning of Cost Estimation. Give those documents to PTPN X, related foreman in specific land, *SKW*, *SKK* in every region, and archives for center of Plants Department in PG Ngadiredjo. After PTPN X receives a Planning of Cost Estimation from PG Ngadiredjo, PTPN X will send the planting requirements that are required and PG Ngadiredjo will distribute to each region. *SKK* in every region: receive a PCE as an archive. *SKW* in Region Office: receive a PCE and make 1 (one) Book of *Cadongan* and save as an archive. Check and control the planting activities. Input and send the

data collection related the information for every land to quality control department.

2) Quality Control Department

Receive the data collection for every land from plants department. Conduct the maturity analysis when the period of sugarcane planting has entered in ninth or tenth month. Create 2 (two) sheets the Result of Maturity Analysis. Then, those documents are authorized by coordinator of maturity analysis, RC on Farm of Quality Control, and Manager of Quality Control Department. Give 1 (one) sheet of Maturity Analysis Result to Plants Department (*SKK* Felling and Shipping) and 1 (one) sheet for archives.

3) Plants Department

Felling and Shipping Division receive 1 (one) sheet the Result of Maturity Analysis. Determine the amount of sugarcane and the sugarcanes' land that must be felled in certain time. Create and authorize 2 (two) sheets the Check Sheet which those documents are signed up by coordinator of Felling and Shipping in field, *SKW*, and *SKK* of Felling and Shipping. Create and authorize 1 (one) sheet the Felling Schedule which is signed up by land owner, coordinator of Felling and Shipping in field, *SKW*, and *SKK* of Felling and Shipping. Create and authorize 1 (one) sheet the Instruction Letter of Felling and Shipping which is signed up by *SKK* of Felling and Shipping. Give the Check Sheet for Receiving Post and archives, Felling Schedule as a archives, and Instruction Letter of Felling and Shipping to region office.

4) Plants Department

Region office: receive ILFS. Then conduct the felling based on the schedule, and give ILFS to driver when the felling section.

5) Receiving Post

Receive 1 (one) sheet of Check Sheet from Felling and Shipping Division. Check the condition of sugarcane that is entered into PG Ngadiredjo at a set time (based on the schedule in check sheet). Measure and write the brix level on Instruction Letter of Felling and Shipping and sign up on it. Give 2 (two) stamps on

Instruction Letter of Felling and Shipping for number of queue and lane of enter. Input the barcode of Instruction Letter of Felling and Shipping, fill the brix level, and code of truck. Write the code of truck, brix level, and number of ILFS. Give the Instruction Letter of felling and Shipping to the driver.

6) Weighing Post

Functionary who input the data receive Instruction Letter of Felling and Shipping from driver. Weigh the sugarcane (functionary from Installation Department). Input the data of weighing result (functionary from Quality Control Department). Print out and sign up the Proof of Weigh (4 sheets). There are 4 (four) copies of weighing proof which consists of pink sheet for driver, white sheet for weighing archive and Quality Control Department, green sheet for Felling and Shipping Office, and yellow sheet also for Felling and Shipping Office. Give the Proof of Weigh to related parties. For pink sheet of Weigh Proof will be given to driver with Instruction Letter of Felling and Shipping.

B. The Implementation of the Raw Material Inventory Procedure that is Conducted by PG Ngadiredjo Kras - Kediri

System and procedure of raw material inventory at PG Ngadiredjo Kras – Kediri are good. It can be seen from a clear dividing of jobs from every department. Every transaction of raw material inventory procedure is directly recorded by related department in computer so it makes the Work performance of PG Ngadiredjo become more efficient and effective. Double recording, both manual and computerize give a lot of advantages for safeguarding the asset. To keep the validity of each document, PG Ngadiredjo also already complete with the signing up of related parties which is in every document or form more than one person or department that know and authorize as validation that the activity is regarding with the factory regulation.

C. Analysis of Internal Control on Implementation of Raw Material Inventory Procedure that is Conducted by PG Ngadiredjo Kras – Kediri in Supporting the Effectiveness of Internal Control

The analysis of internal control on implementation of raw material inventory procedure that is conducted by PG Ngadiredjo Kras – Kediri in supporting the effectiveness of internal control and compare with the theoretical framework, make the researcher needs to hold the certain things in the completion of raw material inventory procedure which is seen from the characteristics of effective internal control.

1. Organizational structure that separates the functional responsibilities explicitly.

The organizational structure of PG Ngadiredjo Kras – Kediri has separated the functional responsibility explicitly. The implementation of raw material inventory procedure at PG Ngadiredjo Kras – Kediri has been formed some functions as follows:

a. Plants Department

This department has responsibility to control and check the planting activities. Plants Department has sub department to control the planting activities in certain region such as *SKK* Sumberlumbu and Litbang, *SKK* in Kediri Region, *SKK* of North and South Blitar Region, and for *SKK* Felling and Shipping make check sheet, decide felling schedule, and make an instruction letter of felling and shipping.

b. Quality Control Department

This department conducts the land measurement for raw material inventory procedure from *Tebu Rakyat (TR)* source. Besides that, this department conducts the maturity analysis that is used to decide felling schedule.

c. Receiving Post

This post consists of some functionaries from felling and shipping division to check the condition of received sugarcane.

d. Weighing Post

This post is conducted by functionary from installation department in weighing the sugarcane and functionary from quality control department in recording and print out the weighing result.

In separation of functional responsibility in implementation of raw material inventory procedure at PG Ngadiredjo Kras - Kediri is good. But there is an overlapping job that is conducted by some functionary in felling and shipping division.

2. Authorization system and recording procedure that provides sufficient protection on wealth, debt, revenue, and cost.

The authorization system that is applied by PG Ngadiredjo Kras – Kediri in implementation of raw material inventory procedure is good but there are some documents which are required an authorization from manager of function such as PEWLS should be authorized by Manager of quality control department, CASM should be authorized by chairman of *KPTR*, Check Sheet and Felling Schedule should be authorized by Manager of Plants Department, ILFS should be authorized by Manager of plants department, and PCE is authorized by Manager of Plants Department.

3. A healthy practice in conducting the duties and functions of each unit in the organization such as: (a) Once a month, some parties from management office in Surabaya (PTPN X) always conduct the surprised audit at PG Ngadiredjo Kras – Kediri, (b) In conducting the all activities and making some documents during the implementation of raw material inventory procedure, it is conducted by more than one department based on each responsibility. There is relevance for every activity and document that is conducted and made in raw material inventory procedure, (c) PG Ngadiredjo has implemented a taking for leave for every employee, (d) in controlling the form that is made by related functions, the using of numbered form has been implemented. The numbered form is regarding with the number of contract and category for every land (*TS* or *TR*), and (e) Quality and ability of employee is appropriate with the responsibility.

Adequate level of education is required by company to be able carry out and complete the job. In the selection of employees, PG Ngadiredjo has implemented well. The selection was selected in accordance with the provisions and give the best test that appropriate with the job will be given to the applicant.

CONCLUSION AND RECOMMENDATION

A. Conclusion

- 1) The implementation of raw material inventory procedure at PG Ngadiredjo Kras – Kediri has been conducted regarding the company procedure. Related function and document used already good.

Related departments have had each responsibility in conducting the procedure. Each department has different jobs and authorities so that it can minimize the chance to do corruption and increase the accurateness of accounting record.

- 2) The implementation of raw material inventory procedure in supporting the effectiveness of internal control is good. Because of PG Ngadiredjo Kras – Kediri has implemented the characteristics of effective internal control that is stated by Mulyadi (2001:164). PG Ngadiredjo has applied organizational structure that separates the functional responsibilities explicitly, authorization system that provides sufficient protection on wealth, debt, revenue, and cost, a healthy practice in conducting the duties and functions of each unit in the organization, and quality and ability of employee is appropriate with the responsibility. But there are some lacks that is found by researcher such as there is overlapping job that is conducted by some functionary in felling and shipping division and receiving post, the documents such as: PEWLS, CS, FS, ILFS, and PCE should be authorized by manager of related department to assure the reliable document, and CASM should be authorized by chairman of KPTR.

B. Recommendation

- 1) PG Ngadiredjo must separate some functionaries who are placed in felling and shipping division with receiving post because it will create an inaccurate data. Thus the researcher suggests putting some functionary from quality control department in receiving post.
- 2) Some of documents require to be authorized by manager of related department that conduct certain activity. Those documents are:
 - a) Picture of Effective Wide and Location Sketch should be authorized by Manager of Quality Control Department.
 - b) Check Sheet, Felling Schedule, Instruction Letter of Felling and Shipping, and Planning of Cost

Estimation should be authorized by Manager of Plants Department.

- c) Contract Agreement of Sugarcane Milling should be authorized by chairman of KPTR.

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MENGANALISIS PELAKSANAAN PROSEDUR PERSEDIAAN BAHAN BAKU DALAM MENDUKUNG EFEKTIVITAS PENGENDALIAN INTERNAL (STUDI PADA PG NGADIREDO KRAS – KEDIRI)

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Abstrak

Prosedur persediaan bahan baku sangat penting untuk mempertahankan keakuratan dan jumlah bahan baku yang tepat untuk kegiatan operasi perusahaan. Pengendalian internal terhadap prosedur persediaan bahan baku dilaksanakan untuk memastikan bahwa perusahaan mempunyai sumber daya yang cukup untuk memenuhi kebutuhan konsumen tanpa memiliki terlalu banyak barang. Perhitungan fisik persediaan bahan baku pada umumnya dilaksanakan sebelum mengeluarkan neraca. Rumusan masalah pada penelitian ini adalah: bagaimana penerapan prosedur persediaan bahan baku yang sudah diterapkan oleh PG Ngadiredjo dan bagaimana penerapan prosedur persediaan bahan baku dalam mendukung efektivitas pengendalian internal di PG Ngadiredjo. Jenis penelitian ini adalah penelitian deskriptif dengan pendekatan studi kasus. Hasil dari penelitian ini adalah penerapan prosedur persediaan bahan baku dalam mendukung efektivitas pengendalian internal adalah baik. Tetapi ada beberapa kekurangan yang harus dibenahi seperti: gambar luas efektif dan denah lokasi seharusnya ditandatangani oleh manajer departemen quality control, check sheet, jadwal tebang, surat perintah tebang angkut, rencana anggaran biaya seharusnya ditandatangani oleh manajer departemen tanaman, kontrak perjanjian penggilingan tebu ditandatangani oleh ketua KPTR untuk menjamin dokumen yang dapat dipercaya dan menempatkan petugas dari departemen quality control untuk ditempatkan di pos penerimaan.

Kata Kunci: *Keakuratan, jumlah tepat, sumber daya cukup, kebutuhan konsumen, perhitungan fisik*

PENDAHULUAN

Persediaan bahan baku sangat penting untuk proses produksi yang merupakan salah satu kunci keberhasilan dalam operasi bisnis dan dapat ditentukan oleh jumlah sumber daya alam yang perusahaan sediakan didalam siklus bisnis. Persediaan bahan baku adalah jumlah barang-barang bisnis yang ada di tangan pada waktu tertentu. Dalam produksi, jumlah persediaan bahan baku harus disediakan untuk memastikan proses produksi tepat waktu sehingga itu dapat memuaskan permintaan pasar.

Pelaksanaan prosedur persediaan bahan baku didalam sebuah perusahaan sangat penting karena persediaan bahan baku sebagai sebuah barang-barang perusahaan yang ada ditangan, yang sering disebut sebagai harta lancar yang penting. Pelaksanaan persediaan bahan baku sangatlah penting untuk mempertahankan keakuratan, jumlah yang tepat untuk kegiatan

operasi perusahaan jadi itu diperlukan sebuah pengendalian internal dengan pemisahan fungsi-fungsi yang terkait dalam melaksanakan kegiatan-kegiatan selama prosedur persediaan bahan baku yangmana itu dapat direkam dengan menciptakan dokumen. Prosedur persediaan bahan baku seharusnya dilaksanakan oleh beberapa fungsi-fungsi yang terkait. Fungsi-fungsi itu harus berdiri sendiri sehingga tidak ada tumpang tindih dan menghindari kecurangan.

Sebuah pengendalian internal terhadap prosedur persediaan bahan baku dilaksanakan untuk memastikan bahwa perusahaan mempunyai sumber daya yang cukup untuk memenuhi kebutuhan konsumen tanpa memiliki barang-barang yang terlalu banyak. Perusahaan seharusnya menyimpan persediaan bahan baku dalam gudang yang luas dan aman sehingga persediaan bahan baku tidak hilang atau rusak. Proses ini dipengaruhi oleh struktur perusahaan, karyawan,

dan sistem informasi. Menurut Boundless (2013:236), perhitungan fisik persediaan yang detail adalah cara untuk memastikan bahwa sistem manajemen persediaan bahan baku sudah akurat dan sebuah pengecekan untuk menghubungkan barang-barang perusahaan tidak hilang atau dicuri. Sebuah perhitungan fisik persediaan bahan baku perusahaan pada umumnya dilaksanakan sebelum membuat neraca perusahaan.

PG Ngadiredjo merupakan salah satu unit usaha dari PT Perkebunan Nusantara X (Persero) di Jawa Timur yang bergerak dibidang usaha untuk mengelola bahan baku tebu menjadi produksi utama gula pasir. Lokasi PG Ngadiredjo di desa Jamban Kras – Kediri. Sebagai salah satu pabrik gula di Indonesia, PG Ngadiredjo didirikan pada tahun 1912 oleh perusahaan swasta Belanda yaitu NV HVA (Handels Verniging Amsterdam). Ketika musim giling, PG Ngadiredjo memerlukan banyak tebu untuk melaksanakan proses produksi sehingga perusahaan dapat memenuhi permintaan pasar. Menurut detiknews.com (2012), PG Ngadiredjo dapat mencapai 63.325 ton gula dengan jumlah tebu yang digunakan 751.527 ton per 15 September 2012. Perusahaan memerlukan banyak tebu sebagai persediaan bahan baku untuk melaksanakan produksi selama musim giling dan akhirnya itu membawa PG Ngadiredjo pada tahun 2012 sebagai *rendemen* (kadar gula) yang paling tinggi dengan mencapai 8,69 persen di sektor BUMN.

Perusahaan melaksanakan prosedur yang ketat dalam menyediakan persediaan bahan baku sehingga bahan baku yang diterima oleh perusahaan memiliki kualitas yang bagus dalam menghasilkan kualitas yang bagus untuk gula. Prosedur yang sudah dilaksanakan oleh PG Ngadiredjo sangat ketat, karena semua prosedur dalam penyediaan bahan baku sudah dirancang dengan baik yang terdiri dari beberapa dokumen yang digunakan sudah merekam semua kegiatan yang sudah dilaksanakan selama prosedur persediaan bahan baku dan fungsi-fungsi terkait yang sudah melaksanakan tanggungjawab masing-masing dengan baik. Berdasarkan informasi yang diperoleh dari karyawan di PG Ngadiredjo, jumlah standar tebu yang seharusnya disediakan oleh perusahaan selama musim giling adalah 10.000.000 kuintal. Tetapi berdasarkan detiknews.com (2012), PG Ngadiredjo menggunakan 751.527 ton pada tahun 2012. Dengan demikian, ada selisih yang tidak dapat dicapai diantara jumlah yang ditentukan dan jumlah yang sebenarnya yang digunakan.

TINJAUAN PUSTAKA

A. Pengertian Sistem Akuntansi

Warren, Fess, and Reeve (1996:163) menyatakan bahwa sistem akuntansi adalah metode dan prosedur untuk merekam dan melaporkan informasi keuangan. Sistem akuntansi mencerminkan struktur organisasi dan kebutuhan informasi untuk setiap individu dalam bisnis, sebagai individu atau otoritas dan tanggung jawab dalam sebuah perubahan bisnis, sistem akuntansi harus menyesuaikan dan berubah. Sistem akuntansi terdiri dari metode dan catatan yang dibangun untuk mengidentifikasi, merakit, menganalisis, mengklasifikasikan, mencatat, dan melaporkan transaksi-transaksi dan untuk mempertahankan pertanggungjawaban terhadap harta-harta dan kewajiban yang terkait. Sistem akuntansi adalah metode dan prosedur untuk mengumpulkan, mengklasifikasikan, menyimpulkan, dan melaporkan sebuah keuangan bisnis dan informasi operasi (Reeve et al, 2012:230). Sistem akuntansi dapat didefinisikan dalam beberapa cara (Trenery, 1999:29): (a) sebagai sistem dan prosedur yang digunakan untuk mengumpulkan laporan akuntansi tahunan, (b) sebagai kumpulan data untuk disimpulkan ke manajemen dan laporan lainnya untuk yang digunakan untuk mengawasi kegiatan keuangan bisnis, dan (c) sebagai pencatatan dan pelaporan informasi keuangan tentang kegiatan-kegiatan bisnis kepada pemegang saham.

B. Komponen Sistem Akuntansi

Fess dan Niswonger (1980:335) menyatakan bahwa komponen dasar sistem akuntansi adalah formulir, catatan, prosedur, dan metode pengumpulan data untuk mendapatkan berbagai laporan yang diperlukan oleh perusahaan. Formulir seperti faktur penjualan, voucher, cek bank adalah media yang digunakan dalam pencatatan transaksi. Catatan termasuk buku besar, jurnal, register, dan media lainnya untuk mengumpulkan data. Mulyadi (2001:3) menyatakan bahwa komponen utama sistem akuntansi adalah formulir, catatan yang terdiri dari jurnal, buku besar, dan buku pembantu, serta laporan. Formulir merupakan dokumen yang digunakan untuk merekam terjadinya transaksi yang terjadi di dalam perusahaan dalam bentuk secarik kertas.

C. Sistem Akuntansi Persediaan

Mulyadi (2001:553) menyatakan bahwa sistem akuntansi persediaan bertujuan untuk mencatat mutasi tiap jenis persediaan yang

disimpan di gudang. Rich et al (2010:286) menyatakan bahwa persediaan adalah inti dari siklus operasi, sistem akuntansi persediaan mencatat pembelian dan penjualan dan menelusuri tingkat persediaan yang penting di perusahaan.

D. Sistem Akuntansi Persediaan Bahan Baku

Mulyadi (2001:554) menyatakan bahwa sistem akuntansi persediaan bertujuan untuk mencatat mutasi tiap jenis persediaan yang disimpan di gudang. Salah satu jenis persediaan adalah persediaan bahan baku. Ada lima transaksi yang mempengaruhi persediaan bahan baku seperti pembelian, retur pembelian, pemakaian barang gudang, pengembalian barang gudang, dan perhitungan fisik persediaan. Berdasarkan penjelasan tersebut, dapat disimpulkan bahwa prosedur persediaan bahan baku bertujuan untuk mencatat mutasi persediaan bahan baku yang dibeli, dikembalikan ke pemasok, penggunaan dan pengembalian barang gudang, dan perhitungan fisik persediaan.

E. Pengertian Pengendalian Internal

Menurut Committee of Sponsoring Organizations (COSO) of the Tread way Commission (2011:1), pengendalian internal adalah sebuah proses, dipengaruhi oleh dewan direksi, manajemen, dan petugas lainnya, dirancang untuk memberikan jaminan yang layak menurut pencapaian tujuan sebagai berikut: (a) efektivitas dan efisiensi operasi, (b) keandalan laporan keuangan, (c) kesesuaian dengan peraturan hukum yang berlaku. Reeve et al (2012:392) menyatakan bahwa pengendalian internal didefinisikan sebagai prosedur dan proses yang digunakan oleh perusahaan untuk mengamankan harta-harta perusahaan, memproses informasi dengan akurat, dan memastikan kesesuaian dengan peraturan dan hukum yang berlaku. Pengendalian internal membantu mengarahkan bisnis perusahaan dan mencegah kehilangan dan pencurian.

F. Unsur-Unsur Pengendalian Internal

Manajemen bertanggung jawab untuk merancang dan menerapkan lima unsur pengendalian internal untuk mencapai tiga tujuan pengendalian internal control. Unsur-unsur tersebut antara lain: (1) pengendalian lingkungan, (2) penilaian risiko, (3) kontrol prosedur, (4) pengawasan, dan (5) informasi dan komunikasi (Reeve et al, 2012:395). Mulyadi (2001:164) menyatakan bahwa ada empat unsur utama sistem pengendalian internal. Unsur-unsur tersebut adalah:

- a. Struktur organisasi yang memisahkan tanggung jawab fungsional secara tegas. Pembagian tanggung jawab fungsional dalam organisasi ini didasarkan pada prinsip-prinsip berikut ini: (1) harus dipisahkan fungsi-fungsi operasi dan penyimpanan dari fungsi akuntansi. Setiap kegiatan dalam perusahaan memerlukan otorisasi dari manajer fungsi yang memiliki wewenang untuk melaksanakan kegiatan tersebut, dan (2) suatu fungsi tidak boleh diberi tanggung jawab penuh untuk melaksanakan semua tahap suatu transaksi.
- b. Sistem wewenang dan prosedur pencatatan yang memberikan perlindungan yang cukup terhadap kekayaan, utang, pendapatan, biaya. Dalam organisasi, setiap transaksi hanya terjadi atas dasar otorisasi dari pejabat yang memiliki wewenang untuk menyetujui terjadinya transaksi tersebut. Formulir digunakan untuk merekam penggunaan wewenang untuk memberikan otorisasi terlaksananya transaksi dalam organisasi.
- c. Praktik yang sehat dalam melaksanakan tugas dan fungsi setiap unit organisasi. Adapun cara-cara yang umumnya ditempuh perusahaan dalam menciptakan praktik yang sehat adalah: (1) penggunaan formulir bernomor urut tercetak yang pemakaiannya harus dipertanggungjawabkan oleh yang berwenang, (2) pemeriksaan mendadak, (3) setiap transaksi tidak boleh dilaksanakan dari awal sampai akhir oleh satu orang atau satu unit organisasi, tanpa ada campur tangan dari orang atau unit organisasi lain, (4) perputaran jabatan, (5) keharusan pengambilan cuti bagi karyawan yang berhak, (6) secara periodik diadakan pencocokan fisik kekayaan dengan catatannya, dan (7) pembentukan unit organisasi yang bertugas untuk mengecek efektivitas unsur-unsur sistem pengendalian intern yang lain.
- d. Karyawan yang mutunya sesuai dengan tanggung jawabnya. Jika perusahaan memiliki karyawan yang kompeten dan jujur, unsur pengendalian yang lain dapat dikurangi sampai batas yang minimum, dan perusahaan tetap mampu menghasilkan pertanggungjawaban keuangan yang dapat diandalkan.

G. Pengendalian Internal terhadap Prosedur Persediaan Bahan Baku

Menurut Mulyadi (2001:554 dan h.580), semua jenis persediaan termasuk persediaan

produk jadi, persediaan produk dalam proses, persediaan bahan baku, persediaan bahan penolong, dan persediaan suku cadang menghubungkan sebuah sistem perhitungan fisik persediaan. Pada umumnya, sistem perhitungan fisik persediaan dilaksanakan oleh perusahaan untuk menghitung persediaan di gudang secara fisik. Kesuksesan perusahaan mengambil perhatian untuk melindungi persediaan perusahaan. Menurut Horngren and Harrison (1992: 431-432), unsur-unsur pengendalian internal yang baik terhadap persediaan termasuk (1) perhitungan persediaan secara fisik sekali dalam setahun, (2) mempertahankan prosedur pembelian, penerimaan, dan pengangkutan secara efisien, (3) penyimpanan persediaan untuk melindungi persediaan terhadap kehilangan, kerusakan, dan kekurangan, (4) membatasi akses terhadap persediaan untuk petugas yang tidak memiliki hak untuk mencatat akuntansi, (5) menjaga catatan persediaan secara rutin untuk barang dagangan yang memiliki biaya unit yang tinggi, (6) pembelian persediaan dalam jumlah yang ekonomis, (7) menjaga kecukupan persediaan di tangan untuk menghindari kondisi kekurangan yang mengakibatkan kehilangan penjualan, dan (8) tidak menjaga terlalu banyak persediaan, dengan demikian menghindari biaya yang mengikat terhadap barang-barang yang tidak dibutuhkan.

METODE PENELITIAN

Jenis penelitian yang digunakan dalam penelitian ini adalah penelitian deskriptif dengan pendekatan studi kasus. Fokus penelitian ini adalah prosedur persediaan bahan baku dan pengendalian internal. Lokasi penelitian di PG Ngadiredjo yang berlokasi di Desa Jamban Kras Kediri, sedangkan tempat penelitian adalah di departemen tanaman, departemen *quality control*, pos penerimaan, dan pos penimbangan. Metode pengumpulan data melalui interview, observasi, dan dokumentasi. Analisis data penelitian ini adalah:

- 1) Mendiskripsikan dan menganalisis pelaksanaan prosedur persediaan bahan baku yang diterapkan oleh PG Ngadiredjo Kras – Kediri.
- 2) Menganalisis pengendalian internal terhadap sistem akuntansi persediaan bahan baku yang terkait: (a) struktur organisasi yang memisahkan tanggung jawab fungsional secara tegas, (b) sistem wewenang dan prosedur pencatatan yang memberikan

perlindungan yang cukup terhadap kekayaan, utang, pendapatan, biaya, (c) Praktik yang sehat dalam melaksanakan tugas dan fungsi setiap unit organisasi, dan (d) Karyawan yang mutunya sesuai dengan tanggung jawabnya.

HASIL DAN PEMBAHASAN

A. Prosedur Persediaan Bahan Baku

Dalam menyediakan persediaan bahan baku, PG Ngadiredjo memiliki dua macam sumber tebu. Sumber tebu datang dari lahan PG Ngadiredjo yang dinamakan Tebu Sendiri (TS) dan lahan masyarakat atau Tebu Rakyat (TR). Untuk menghubungkan sumber tebu dari lahan masyarakat, PG Ngadiredjo melaksanakan dua sistem, sistem credit dan tanpa sistem kredit.

1. Prosedur Persediaan Bahan Baku dari Sumber Tebu Rakyat (TR)

a. Prosedur Persediaan Bahan Baku dari Sumber Tebu Rakyat (TR) dengan Sistem Kredit

- 1) Dokumen yang digunakan antara lain: Sertifikat Tanah (ST), Nomor Identitas (NI), perjanjian kontrak yang terdiri dari Surat Pernyataan dan Kuasa (SPK), Perjanjian Kontrak Penggilingan Tebu (PKPT), Perjanjian Kerjasama (PK), Gambar Tanah (GT), Gambar Luas Efektif dan Denah Lokasi (GLEDL), Buku Cadongan (BC), Hasil Analisa Kemasakan (HAK), *Check Sheet* (CS), Jadwal Tebang (JT), Surat Perintah Tebang Angkut (SPTA), dan Bukti Timbang (BT).
- 2) Fungsi yang Terkait. Departemen Tanaman melibatkan Sinder Kebun Wilayah (SKW) di kantor wilayah dan divisi tebang angkut, Departemen *Quality Control*, Pos Penerimaan, dan Pos Penimbangan.
- 3) Prosedur Persediaan Bahan Baku
 - a) Departemen *Quality Control*: menerima satu lembar ST dan NI dari Koperasi Petani Tebu Rakyat (KPTR). Kemudian, melakukan pengukuran lahan, membuat dan mengesahkan GT dan GLEDL (masing-masing tiga lembar). GT ditandatangani oleh operator GPS, pemilik lahan, mandor, kordinator mandor, SKW, asisten manajer di wilayah tertentu, dan manajer departemen *Quality Control*, GLEDL ditandatangani oleh pemilik lahan, mandor, kordinator mandor, SKW,

asisten manajer di wilayah tertentu. Setelah itu, memberikan satu lembar ST dan NI, tiga lembar GT dan GLEDL untuk KPTR untuk digunakan dalam melengkapi dokumen yang dibutuhkan.

- b) Departemen Tanaman: kantor wilayah menerima satu lembar ST, NI, GT, GLEDL, SPK, PKPT, PK dari KPTR. Kemudian, kantor wilayah membuat dua lembar BC dan ditandatangani oleh SKW dan mandor. Mengirimkan satu lembar BC untuk KPTR dan satu untuk arsip.

Setelah pendaftaran lahan, perjanjian kontrak, dan realisasi kredit sudah diselesaikan. Departemen Tanaman akan menerima beberapa dokumen dari KPTR.

- c) Departemen Tanaman: Mengumpulkan dokumen dari KPTR yang terdiri dari satu lembar ST, NI, GT, GLEDL, SPK, PKPT, dan PK. Memasukkan data kedalam komputer mengenai informasi setiap lahan yang terkait nomor kontrak, kategori lahan, luas lahan, pemilik lahan, dan jadwal tanam. Kemudian mengirimkan data tersebut ke departemen *Quality Control*.
- d) Departemen *Quality Control*: menerima data dari Departemen Tanaman. Kemudian melaksanakan analisa kemasakan ketika masa tanam tebu sudah memasuki bulan kesembilan atau kesepuluh. Membuat dua lembar HAK untuk arsip dan divisi tebang angkut yang ditandatangani oleh kordinator *quality control*, manajer departemen *quality control*, *RC on farm quality control*.
- e) Departemen Tanaman: divisi tebang angkut menerima satu lembar HAK kemudian menentukan jumlah lahan tebu yang akan ditebang diwaktu tertentu. Membuat dua lembar CS untuk arsip dan pos penerimaan yang ditandatangani oleh kordinator tebang angkut, SKW, Sinder Kepala Kebun (SKK) tebang angkut. Membuat satu lembar JT yang ditandatangani oleh pemilik lahan, kordinator tebang angkut, SKW, SKK tebang angkut. Membuat satu lembar SPTA untuk pemilik lahan yang ditandatangani oleh SKK tebang angkut.

Ketika musim tebang sudah diselesaikan, pengangkutan tebu ke PG Ngadiredjo dilaksanakan. Dengan demikian Pos

Penerimaan mulai melaksanakan tanggung jawabnya.

- f) Pos Penerimaan: menerima satu lembar CS dari divisi tebang angkut. Mengecek tebu yang masuk ke PG Ngadiredjo berdasarkan data di CS. Mengukur dan menulis hasil brix di SPTA dan menandatangani. Memberikan dua stempel di SPTA yang menjelaskan nomor antrian tebu dan pintu masuk. Petugas memasukkan data kedalam komputer mengenai barcode SPTA, mengisi hasil brix dan kode truk. Selain itu, menuliskan juga kode truk, hasil brix, dan nomor SPTA di buku. Kemudian, memberikan SPTA pada supir.
- g) Pos Penimbangan: menerima SPTA dari supir. Kemudian menimbang tebu dan memasukkan hasil timbang kedalam komputer. Mencetak dan menandatangani BT (empat lembar), lembar merah muda untuk supir, lembar hijau dan kuning untuk divisi tebang angkut, dan lembar putih untuk departemen *quality control* dan arsip timbang. Setelah itu, memberikan SPTA dan BT (merah muda) untuk supir.

b. Prosedur Persediaan Bahan Baku dari Sumber Tebu Rakyat (TR) tanpa Sistem Kredit

- 1) Dokumen yang digunakan antara lain: Sertifikat Tanah (ST), Nomor Identitas (NI), perjanjian kontrak yang terdiri dari Surat Pernyataan dan Kuasa (SPK), Perjanjian Kontrak Penggilingan Tebu (PKPT), Perjanjian Kerjasama (PK), Gambar Tanah (GT), Gambar Luas Efektif dan Denah Lokasi (GLEDL), Hasil Analisa Kemasakan (HAK), Check Sheet (CS), Jadwal Tebang (JT), Surat Perintah Tebang Angkut (SPTA), dan Bukti Timbang (BT).
- 2) Fungsi yang Terkait. Departemen Tanaman melibatkan Sinder Kebun Wilayah (SKW) di kantor wilayah dan divisi tebang angkut, Departemen *Quality Control*, Pos Penerimaan, dan Pos Penimbangan
- 3) Prosedur Persediaan Bahan Baku
 - a) Departemen *Quality Control*: menerima satu lembar ST dan NI dari Koperasi Petani Tebu Rakyat (KPTR). Kemudian,

melakukan pengukuran lahan dan membuat dan mengesahkan GT dan GLEDL (masing-masing tiga lembar). GT ditandatangani oleh operator GPS, pemilik lahan, mandor, kordinator mandor, SKW, asisten manajer di wilayah tertentu, dan manajer departemen *Quality Control*, GLEDL ditandatangani oleh pemilik lahan, mandor, kordinator mandor, SKW, asisten manajer di wilayah tertentu. Setelah itu, memberikan satu lembar ST dan NI, tiga lembar GT dan GLEDL untuk KPTR untuk digunakan dalam melengkapi dokumen yang dibutuhkan.

Setelah pendaftaran lahan dan perjanjian kontrak sudah diselesaikan. Departemen Tanaman akan menerima beberapa dokumen dari KPTR.

- b) Departemen Tanaman: menerima satu lembar ST, NI, GT, GLEDL, SPK, PKPT, PK dari KPTR.. Memasukkan data kedalam komputer mengenai informasi setiap lahan yang terkait nomor kontrak, kategori lahan, luas lahan, pemilik lahan, dan jadwal tanam. Kemudian mengirimkan data tersebut ke departemen *Quality Control*.
- c) Departemen *Quality Control*: menerima data dari Departemen Tanaman. Kemudian melaksanakan analisa kemasakan ketika masa tanam tebu sudah memasuki bulan kesembilan atau kesepuluh. Membuat dua lembar HAK untuk arsip dan divisi tebang angkut yang ditandatangani oleh kordinator *quality control*, manajer departemen *quality control*, *RC on farm quality control*.
- d) Departemen Tanaman: divisi tebang angkut menerima satu lembar HAK kemudian menentukan jumlah lahan tebu yang akan ditebang diwaktu tertentu. Membuat dua lembar CS untuk arsip dan pos penerimaan yang ditandatangani oleh kordinator tebang angkut, SKW, Sinder Kepala Kebun (SKK) tebang angkut. Membuat satu lembar JT yang ditandatangani oleh pemilik lahan, kordinator tebang angkut, SKW, SKK tebang angkut. Membuat satu lembar SPTA untuk pemilik lahan yang ditandatangani oleh SKK tebang angkut.

Ketika musim tebang sudah diselesaikan, pengangkutan tebu ke PG Ngadiredjo

dilaksanakan. Dengan demikian Pos Penerimaan mulai melaksanakan tanggung jawabnya.

- e) Pos Penerimaan: menerima satu lembar CS dari divisi tebang angkut. Mengecek tebu yang masuk ke PG Ngadiredjo berdasarkan data di CS. Mengukur dan menulis hasil brix di SPTA dan menandatangani. Memberikan dua stempel di SPTA yang menjelaskan nomor antrian tebu dan pintu masuk. Petugas memasukkan data kedalam komputer mengenai barcode SPTA, mengisi hasil brix dan kode truk. Selain itu, menuliskan juga kode truk, hasil brix, dan nomor SPTA di buku. Kemudian, memberikan SPTA pada supir.
- f) Pos Penimbangan: menerima SPTA dari supir. Kemudian menimbang tebu dan memasukkan hasil timbang kedalam komputer. Mencetak dan menandatangani BT (empat lembar), lembar merah muda untuk supir, lembar hijau dan kuning untuk divisi tebang angkut, dan lembar putih untuk departemen *quality control* dan arsip timbang. Setelah itu, memberikan SPTA dan BT (merah muda) untuk supir.

2. Prosedur Persediaan Bahan Baku dari Sumber Tebu Sendiri (TS)

- a. Dokumen yang digunakan adalah Rencana Anggaran Biaya (RAB), Buku Cadangan (BC), Hasil Analisa Kemasakan (HAK), *Check Sheet* (CS), Jadwal Tebang (JT), Surat Perintah Tebang Angkut (SPTA), dan Bukti Timbang (BT).
- b. Fungsi-fungsi yang terkait: Departemen Tanaman yang melibatkan SKW dan divisi tebang angkut, Departemen *Quality Control*, Pos Penerimaan, dan Pos Penimbangan.
- c. Prosedur Persediaan Bahan Baku
 - 1) Departemen Tanaman: membuat lima lembar RAB dan memberikannya untuk PTPN X, mandor yang bersangkutan, SKW, SKK, dan arsip. Setelah PTPN X menerima RAB dari PG Ngadiredjo, PTPN X akan mengirimkan kebutuhan yang diperlukan oleh PG Ngadiredjo dan PG Ngadiredjo akan mendistribusikan ke setiap wilayah. SKK dan SKW disetiap wilayah menerima RAB dan menyimpannya sebagai arsip. Setelah

SKW menerima RAB, SKW akan membuat satu lembar BC dan menyimpannya sebagai arsip wilayah. Kemudian mengecek dan mengawasi kegiatan penanaman tebu. Departemen Tanaman pusat di PG Ngadiredjo akan memasukkan data kedalam komputer mengenai informasi untuk setiap lahan. Lalu mengirimkan data tersebut ke Departemen *Quality Control*.

- 2) Department *Quality Control*: menerima data setiap lahan dari Departemen Tanaman. Kemudian melaksanakan analisa kemasakan ketika masa tanam tebu sudah memasuki bulan kesembilan atau kesepuluh. Membuat dua lembar HAK untuk arsip dan divisi tebang angkut yang ditandatangani oleh kordinator analisa kemasakan, *RC on farm quality control*, dan manajer departemen *quality control*. Memberikan satu lembar HAK kepada divisi tebang angkut.
- 3) Departemen Tanaman: divisi tebang angkut menerima satu lembar HAK kemudian menentukan jumlah lahan tebu yang akan ditebang diwaktu tertentu. Membuat dua lembar CS untuk arsip dan pos penerimaan yang ditandatangani oleh kordinator tebang angkut, SKW, Sinder Kepala Kebun (SKK) tebang angkut. Membuat satu lembar JT yang ditandatangani oleh pemilik lahan, kordinator tebang angkut, SKW, SKK tebang angkut. Membuat satu lembar SPTA untuk kantor wilayah yang ditandatangani oleh SKK tebang angkut. SKW disetiap wilayah akan menerima SPTA kemudian melaksanakan penebangan sesuai jadwal yang telah ditentukan dan memberikan SPTA kepada supir ketika pengangkutan tebu ke PG Ngadiredjo.
- 4) Pos Penerimaan: menerima satu lembar CS dari divisi tebang angkut. Mengecek tebu yang masuk ke PG Ngadiredjo berdasarkan data di CS. Mengukur dan menulis hasil brix di SPTA dan menandatangani. Memberikan dua stempel di SPTA yang menjelaskan nomor antrian tebu dan pintu masuk. Petugas memasukkan data kedalam komputer mengenai barcode SPTA, mengisi hasil brix dan kode truk. Selain

itu, menuliskan juga kode truk, hasil brix, dan nomor SPTA di buku. Kemudian, memberikan SPTA pada supir.

- 5) Pos Penimbangan: menerima SPTA dari supir. Kemudian menimbang tebu dan memasukkan hasil timbang kedalam komputer. Mencetak dan menandatangani BT (empat lembar), lembar merah muda untuk supir, lembar hijau dan kuning untuk divisi tebang angkut, dan lembar putih untuk departemen quality control dan arsip timbang. Setelah itu, memberikan SPTA dan BT (merah muda) untuk supir.

B. Pelaksanaan Prosedur Persediaan Bahan Baku yang dilaksanakan oleh PG Ngadiredjo Kras – Kediri

Sistem dan prosedur persediaan bahan baku di PG Ngadiredjo Kras – Kediri baik. Itu dapat dilihat dari pembagian yang jelas mengenai tugas dan tanggung jawab untuk setiap departemen. Setiap transaksi prosedur persediaan bahan baku dicatat secara langsung oleh departemen yang bersangkutan di komputer sehingga itu membuat pelaksanaan kerja PG Ngadiredjo menjadi lebih efisien dan efektif. Pencatatan rangkap, secara manual dan komputer memberikan banyak keuntungan untuk pengamanan harta. Untuk menjaga kebenaran setiap dokumen, PG Ngadiredjo juga sudah melengkapi dengan penandatanganan pihak=pihak yang terkait yang setiap dokumen atau formulir lebh dari satu pihak atau departemen yang mengetahui dan menandatangani sebagai pengesahan bahwa kegiatan sesuai dengan peraturan PG Ngadiredjo.

C. Analisis Pengendalian Internal terhadap Pelaksanaan Prosedur Persediaan Bahan Baku yang dilaksanakan oleh PG Ngadiredjo Kras - Kediri dalam Mendukung Efektivitas Pengendalian Internal

Analisis pengendalian internal terhadap pelaksanaan prosedur persediaan bahan baku yang dilaksanakan oleh PG Ngadiredjo Kras – Kediri dalam mendukung efektifitas pengendalian internal dan membandingkan dengan tinjauan pustaka membuat peneliti perlu untuk menganalisis beberapa hal didalam melengkapi prosedur persediaan bahan baku yang dilihat dari karakteristik pengendalian internal yang efektif.

1. Struktur Organisasi yang Memisahkan Tanggung Jawab Fungsional Secara Tegas.

Struktur organisasi PG Ngadiredjo Kras – Kediri sudah memisahkan tanggung jawab

fungsional secara tegas. Pelaksanaan prosedur persediaan bahan baku di PG Ngadiredjo Kras – Kediri sudah membentuk beberapa fungsi sebagai berikut:

a. Departemen Tanaman

Departemen ini mempunyai tanggung jawab untuk mengawasi dan mengecek kegiatan penanaman. Department Tanaman mempunyai sub departement untuk mengawasi kegiatan penanaman di setiap wilayah seperti SKK Sumberlumbu dan Litbang, SKK Wilayah Kediri, SKK Blitar Utara dan Blitar Selatan, dan SKK Tebang Angkut membuat CS, JT, dan SPTA.

b. Departemen *Quality Control*

Departemen ini melaksanakan pengukuran lahan pada prosedur persediaan bahan baku dari sumber Tebu Rakyat (TR). Disamping itu, departemen ini melaksanakan analisa kemasakan yang digunakan untuk menentukan jadwal tebang.

c. Pos Penerimaan

Pos ini terdiri dari beberapa pegawai dari divisi tebang angkut untuk mengecek kondisi tebu yang diterima.

d. Pos Penimbangan

Pos ini dilaksanakan oleh petugas dari departemen instalasi dalam menimbang tebu dan departemen *quality control* dalam mencatat dan mencetak bukti timbang.

Dalam pemisahan tanggung jawab fungsional terhadap pelaksanaan prosedur persediaan bahan baku di PG Ngadiredjo Kras – Kediri baik. Tetapi ada tugas yang tumpang tindih dilaksanakan oleh beberapa pegawai divisi tebang angkut.

2. Sistem Wewenang dan Prosedur Pencatatan yang Memberikan Perlindungan yang Cukup terhadap Kekayaan, Utang, Pendapatan, dan Biaya.

Sistem wewenang yang diterapkan oleh PG Ngadiredjo Kras – Kediri dalam pelaksanaan prosedur persediaan bahan baku baik tetapi ada beberapa dokumen yang memerlukan pengesahan dari manajer fungsi seperti GLEDL seharusnya ditandatangani oleh manajer departemen *quality control*, PKPT seharusnya ditandatangani oleh ketua KPTR. CS and JT seharusnya ditandatangani oleh manajer departemen tanaman, SPTA seharusnya ditandatangani oleh manajer departemen tanaman, dan RAB ditandatangani oleh manajer departemen tanaman.

3. Praktik yang Sehat dalam Melaksanakan Tugas dan Fungsi Setiap Unit Organisasi.

a. sekali dalam sebulan, beberapa pihak dari kantor direksi di Surabaya (PTPN X) selalu melaksanakan pemeriksaan mendadak di PG Ngadiredjo Kras – Kediri.

b. Dalam melaksanakan semua kegiatan dan membuat beberapa dokumen selama pelaksanaan prosedur persediaan bahan baku, ini dilaksanakan oleh lebih dari satu departemen berdasarkan masing-masing tanggungjawab. Ada keterkaitan untuk setiap kegiatan dan dokumen yang dilaksanakan dan dibuat dalam prosedur persediaan bahan baku.

c. PG Ngadiredjo sudah melaksanakan pengambilan cuti untuk setiap karyawan.

4. Karyawan yang Mutunya sesuai dengan Tanggung Jawabnya

Tingkat pendidikan yang tepat diperlukan oleh perusahaan untuk dapat mengadakan dan menyelesaikan pekerjaan. Didalam menyeleksi karyawan, PG Ngadiredjo sudah melaksanakan dengan baik. Seleksi dilaksanakan menurut dengan ketentuan dan memberikan pengujian yang bagus sesuai dengan pekerjaan yang akan diberikan kepada pelamar.

KESIMPULAN DAN SARAN

A. Kesimpulan

1) Pelaksanaan prosedur persediaan bahan baku di PG Ngadiredjo Kras – Kediri sudah dilaksanakan sesuai dengan prosedur perusahaan. Fungsi-fungsi yang terkait dan dokumen yang digunakan sudah baik. Departemen yang terkait sudah memiliki masing-masing tanggungjawab dalam melaksanakan prosedur. Masing-masing departemen mempunyai tugas dan wewenang yang berbeda sehingga itu akan mengurangi kesempatan untuk melakukan korupsi dan meningkatkan keakuratan catatan akuntansi.

2) Pelaksanaan prosedur persediaan bahan baku dalam mendukung efektifitas pengendalian internal baik. Karena PG Ngadiredjo sudah menerapkan karakteristik pengendalian internal yang baik seperti yang dikemukakan oleh Mulyadi (2001:164). PG Ngadiredjo Kras – Kediri sudah menerapkan Struktur organisasi yang memisahkan tanggung jawab fungsional secara tegas, Sistem wewenang dan prosedur pencatatan yang memberikan perlindungan yang cukup

terhadap kekayaan, utang, pendapatan, biaya, Praktik yang sehat dalam melaksanakan tugas dan fungsi setiap unit organisasi, dan Karyawan yang mutunya sesuai dengan tanggung jawabnya. Tetapi ada beberapa kekurangan yang ditemukan oleh peneliti seperti ada tugas yang tumpang tindih yang dilakukan oleh petugas divisi tebang angkut dan pos penerimaan, dokumen-dokumen seperti: GLEDL, CS, JT, SPTA, dan RAB seharusnya ditandatangani oleh manajer departemen yang bersangkutan untuk menjamin ketepatan isi dokumen. Selain itu, PKPT seharusnya ditandatangani oleh ketua KPTR.

B. Saran

- 1) PG Ngadiredjo harus memisahkan beberapa petugas yang ditempatkan di divisi tebang angkut dengan pos penerimaan karena itu akan menciptakan sebuah data yang tidak akurat. Dengan demikian, peneliti memberi saran untuk menempatkan petugas dari departemen *quality control* untuk ditempatkan di pos penerimaan.
- 2) Beberapa dokumen memerlukan untuk ditandatangani oleh manajer departemen yang bersangkutan melakukan kegiatan tertentu terkait pembuatan dokumen atau formulir. Dokumen-dokumen itu seperti:
 - a) Gambar Luas Efektif dan Denah Lokasi (GLEDL) seharusnya ditandatangani oleh manajer departemen *quality control*.
 - b) Check Sheet (CS), Jadwal Tebang (JT), Surat Perintah Tebang Angkut (SPTA), dan Rencana Anggaran Biaya (RAB) seharusnya ditandatangani oleh manajer departemen tanaman.
 - c) Perjanjian Kontrak Penggilingan Tebu (PKPT) seharusnya diandatangani oleh ketua KPTR.

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