

ABSTRAK

ANALISIS SISTEM PENGENDALIAN INTERNAL PERSEDIAAN OBAT

(Studi Kasus pada 4 Apotek di Bandung)

Tujuan penelitian ini untuk mengetahui sistem pengendalian internal persediaan obat pada 4 Apotek di Bandung sesuai dengan standar komponen pengendalian internal menurut COSO (*Committe Of Sponsoring Organization*). Jenis penelitian ini merupakan penelitian kualitatif dengan metode deskriptif komparatif dan menggunakan teknik analisis data dan Perbandingan Sistem pengendalian internal menurut COSO (*Comitte Of Sponsoring Organization*) dengan Sistem pengendalian internal persediaan obat di Apotek. Hasil penelitian menyatakan bahwa 4 Apotek tersebut telah menerapkan sebagian prinsip-prinsip pengendalian internal dan sudah sesuai dengan komponen pengendalian internal Menurut COSO (*Comitte Of Sponsoring Organization*).

Kata kunci: Sistem pengendalian internal dan komponen pengendalian internal menurut COSO (*Comitte Of Sponsoring Organization*).

ABSTRACT

ANALYSIS OF INTERNAL CONTROL SYSTEM OF DRUG INVENTORY

(A case study on 4 pharmacies in Bandung)

The purpose of this study was to determine the internal control system for drug supplies of the 4 pharmacies in Bandung in accordance with the standards of internal control components according to COSO (Committee Of Sponsoring Organization). This type the research is a research with descriptive method and using data analysis techniques comparison of the internal control system according to COSO (Committee of sponsoring organization) with the internal control system for drug supplies in pharmacies. The results of the study stated that the 4 pharmacies had implemented some the principles of internal control were in accordance with the components of internal control according to COSO (Committee Of Sponsoring Organization).

Keywords : Internal control system and internal control components according to COSO (Committee Of Sponsoring Organization).