

ABSTRAK

MIRANDA ULI ARTA SIBURIAN, Akuntansi Perpajakan, Desain Sistem Pengendalian Internal Atas Siklus Produksi Pada PT. Juragan Dimsum Indonesia.

Penelitian ini bertujuan merancang sistem pengendalian internal pada siklus produksi PT Juragan Dimsum guna mengatasi permasalahan keterlambatan bahan baku, ketidakseragaman produk, pencatatan manual, dan kerusakan produk sebelum distribusi. Penelitian menggunakan metode deskriptif kualitatif dengan observasi, wawancara, dan dokumentasi, serta dianalisis melalui kerangka COSO. Hasil penelitian menunjukkan bahwa sistem yang ada belum optimal. Desain pengendalian internal yang diusulkan melalui SOP produksi, digitalisasi pencatatan, penguatan fungsi Quality Control, serta monitoring penyimpanan dan distribusi terbukti meningkatkan efisiensi, konsistensi kualitas, dan mengurangi risiko kerugian. Dengan demikian, rancangan sistem ini dapat menjadi dasar perbaikan berkelanjutan bagi manajemen operasional perusahaan.

Kata kunci: *Sistem Pengendalian Internal, COSO, Siklus Produksi.*

ABSTRACT

MIRANDA ULI ARTA SIBURIAN, Tax Accounting, Design of an Internal Control System for the Production Cycle at PT. Juragan Dimsum Indonesia.

This study aims to design an internal control system for the production cycle at PT Juragan Dimsum to address issues such as raw material shortages, product non-uniformity, manual recording, and product damage prior to distribution. The study used a qualitative descriptive method with observation, interviews, and documentation, and was explained through the COSO framework. The results indicate that the existing system is suboptimal. The proposed internal control design, which includes production SOPs, digitalized recording, strengthened quality control functions, and storage and distribution monitoring, has been proven to increase efficiency, quality consistency, and reduce the risk of loss. Therefore, this system design can serve as a basis for sustainable improvements in the company's operational management.

Keywords: *Internal Control System, COSO, Production Cycle.*