

INTISARI

Penelitian ini bertujuan untuk meminimalisir *fraud* pada perusahaan lelang yang menggunakan pendekatan kualitatif dan merupakan *applied research*. Fokus penelitian khususnya pada siklus pengendalian sediaan dan penentuan harga sewa gudang, yang ditinjau dari evaluasi sistem informasi akuntansi berbasis COSO. Objek penelitian berlokasi di Surabaya, yang bergerak di bidang pelelangan dan bekerja sama dengan bea cukai dalam memroses barang lelang.

Berdasarkan informasi yang diperoleh melalui wawancara dengan beberapa personil terkait, observasi, dan analisis dokumen, ditemukan bahwa pengendalian internal perusahaan perlu diperbaiki khususnya pada siklus pengendalian sediaan dan penentuan harga sewa gudang. Perbaikan ini diperlukan karena adanya *fraud* yaitu pencurian barang lelang serta kolusi dengan pihak eksternal untuk menurunkan harga sewa gudang tanpa otorisasi.

Hasil dari penelitian ini akan memberikan solusi berupa rekomendasi mengenai perbaikan sistem informasi akuntansi berbasis COSO khususnya pada dua siklus yang terkait. Rekomendasi disajikan lengkap dengan *flowchart* dan dokumen penunjang kinerja karyawan sehingga dapat meminimalisir *fraud*.

Kata Kunci: Pengendalian Internal, *Fraud*, Lelang, Sistem Informasi Akuntansi

ABSTRACT

This study aims to minimize fraud in an auction company that uses a qualitative approach and applied research. The focus of the research in particular on the preparation and determination cycle control warehouse rental rates, which in terms of the evaluation of the accounting information system based on COSO. The research object is located in Surabaya, which is engaged in the auctions and cooperate with customs to process goods auction.

Based on the information obtained through interviews with relevant personnel, observation and document analysis, it was found that the company's internal controls need to be improved, especially in the control cycle stocks and warehouse rental pricing. These improvements are necessary because of the theft of goods auction fraud and collusion with external parties to lower the price of rent warehouse without authorization.

The results of this study will provide a solution in the form of recommendations on improvement of accounting information system based on two cycles COSO particularly relevant. Recommendations are presented complete with flowcharts and supporting documents for the performance of employees in order to minimize fraud.

Keywords: Internal Control, Fraud, Auction, Accounting Information System.