

**THESIS**

**THE ANALYSIS OF INTERNAL CONTROL SYSTEM COMPONENTS  
EFFECT TOWARDS FINANCIAL PERFORMANCE OF PT. KERETA  
API INDONESIA**



**By :  
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**MINISTRY OF RESEARCH, TECHNOLOGY, AND HIGHER EDUCATION  
UNIVERSITAS JENDERAL SOEDIRMAN  
ECONOMICS AND BUSINESS FACULTY  
PURWOKERTO  
2017**

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**In order to fulfill some of the requirements needed to get a bachelor degree  
from the Faculty of Economics and Business, Universitas Jenderal  
Soedirman**

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## **THE THESIS'S APPROVAL**

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Thesis Title : The Analysis of Internal Control System  
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This thesis has been officially defended in front of the examiners and accepted as one of the requirements needed in order to obtain Bachelor degree in Economics at Accounting Department, Faculty of Economics and Business, Jenderal Soedirman University.

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Approved at : Purwokerto

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## **THE STATEMENT OF THESIS'S AUTHENTICITY**

I hereby declare that in this thesis there are no works that have been asked to obtain the degree at a college and based on my knowledge there is also no work or opinion ever written or published by anyone else except in writing referred to in this manuscript and mentioned in the references.

The entire contents of this thesis have examined closely and there are no errors. If in the course of time proved my thesis does not fit with this statement, I am willing to bear all risks including revocation of a degree that I carry.

The content of this thesis is the personal responsibility of the writer, not the responsibility of advisor or related institutions.

Purwokerto, 4 August 2017

Muhamad Gilang Ramadhan

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This thesis is intended to fulfill a requirement in order to complete the study and obtain the Bachelor Degree from the Economics and Business Faculty, Jenderal Soedirman University.

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The writer fully aware that this thesis is far from perfect that is because of the writer limitations. The writer hope that this thesis beneficial to all parties and a further conceptual contribution on science and a better quality research.

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Purwokerto, 4 August 2017

Author



## RINGKASAN

Salah satu faktor yang dapat mempengaruhi kinerja keuangan yaitu sistem pengendalian internal. Kinerja keuangan yang baik juga akan berakibat pada perumusan perencanaan strategi perusahaan yang baik, yang akhirnya menghasilkan program kerja yang baik dan berimbang pada keuntungan atau laba perusahaan. Tujuan dari penelitian ini adalah untuk menguji dan menganalisis pengaruh sistem pengendalian internal terhadap kinerja keuangan di PT KAI.

Sistem pengendalian intern terdiri dari kebijakan dan prosedur yang dirancang untuk memberikan keyakinan memadai kepada manajemen bahwa perusahaan mencapai tujuan dan sasaran. Komponen pengendalian intern menurut *Commitee of Sponsoring Organization of The Treadway Commission (COSO)* ada lima komponen, yaitu: lingkungan pengendalian, penilaian resiko, aktivitas pengendalian, informasi dan komunikasi, dan pemantauan.

Pendekatan yang digunakan dalam penelitian ini adalah dengan pendekatan kuantitatif, dengan menggunakan teknik analisis regresi linier berganda. Metode pemilihan sampel pada penelitian ini menggunakan purposive sampling yaitu Asisten Manager dan Supervisor di PT KAI UPT Balaiyasa Manggarai. Penulis menggunakan data primer berupa kuisioner yang berjumlah 52 data.

Setelah data hasil penelitian terkumpul, selanjutnya peneliti melakukan analisis sesuai dengan langkah-langkah dalam pengujian data untuk mendapatkan hasil analisis yang akurat dan valid. Semua variabel dalam penelitian ini dinyatakan valid dengan menggunakan uji validitas dan reliabilitas.

Hasil penelitian ini menunjukkan lingkungan pengendalian, aktivitas pengendalian, informasi dan komunikasi merupakan faktor penentu terhadap tinggi rendahnya kinerja keuangan di PT.KAI. Sedangkan penilaian resiko dan pemantauan bukan merupakan faktor penentu terhadap tinggi atau rendahnya kinerja keuangan di PT.KAI.

**Kata kunci:** *Sistem Pengendalian Internal, kinerja keuangan, KAI*

## SUMMARY

One of the factors that may affect the financial performance is internal control system. A good financial performance will also result in formulating a great planning strategy for the company which eventually resulted in a good working program and it will impact to the profits of the company. The purpose in this research to examine and analyze the effect of internal control system towards financial performance of PT KAI.

Internal control system consists of policies and procedures designed to provide reasonable assurance to management that the company is able to reach its goals and objectives. There are five components of internal control according to the Committee of Sponsoring Organizations of the Treadway Commission (COSO), they are: control environment, risk assessment, control activities, information and communication and monitoring.

The approach used in this research is a quantitative approach with multiple linear regression analysis. The sampling technique in this research by using purposive sampling technique. The respondents of this study are as many as 52 people that is manager assistant and supervisor in PT KAI UPT Balaiyasa Manggarai. The primary data used is in the form of questionnaires.

After the data collected, the analysis in accordance with the steps in testing the data to obtain accurate and valid analysis results is conducted. All of variables in this research are valid by using validity and reliability test.

This result indicates that the control environment, control activities, information and communication is a determinant of high financial performance in PT.KAI. Meanwhile, risk assessment and monitoring is not a determinant of high or low financial performance in PT.KAI.

The result of this research is control environment, control activities, and information and communication have positive effect on financial performance. Meanwhile, monitoring has negative effect on financial performance, and risk assessment has not effect on the financial performance.

**Keywords:** Internal control system, financial performance, KAI