

ABSTRACT

Ininda Fardhiyati.2015. Thesis, title: "Internal Control System Analysis on State Property service Office (KPKNL) Malang in improving the Effectiveness of Use of State Property"

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This study aimed to analyze the internal control system applied to State Property service Office (KPKNL) Malang. The discussion was done by comparing the performance in KPKNL Malang with the laws and regulations of finance ministers of number 246 / PMK.06 / 2014 as well as the theory of COSO. This study used a qualitative descriptive approach, the goal was to describe systematically about the focus of the study. Data obtained through observation, interviews, and evaluation of the documents related to the internal control system.

Data were obtained in the form of a short profile of KPKNL Malang, organizational structure, *Job Description*, *Standard Operational Procedure* (SOP) KPKNL, and other documents needed.

Generally, Research showed that KPKNL Malang of employee performance was in accordance with the laws and regulations applicable ministry. but for the internal control system still needed improvement in establishing policies which was written related positions that did not exist in the organizational structure, *job description*, the distribution of information to employees, as well as sanctions to users that violated the rules.