

DEVELOPMENT OF STANDAR OPERATING PROCEDURE (SOP) FOR PROCUREMENT AND RETURN OF CONSUMABLE GOODS PURCHASE USING THE COSO FRAMEWORK AT PT PERSERO BATAM

INTRODUCTION

PT Perusahaan Daerah Industri Pulau Batam (Persero) is a state-owned enterprise focused on developing infrastructure in Batam's industrial area. The company has envolved into an integrated logistics and port service provider. its vision is to become the best logistics provider in Indonesia, supported by logistics, port, air cargo and green industry development.

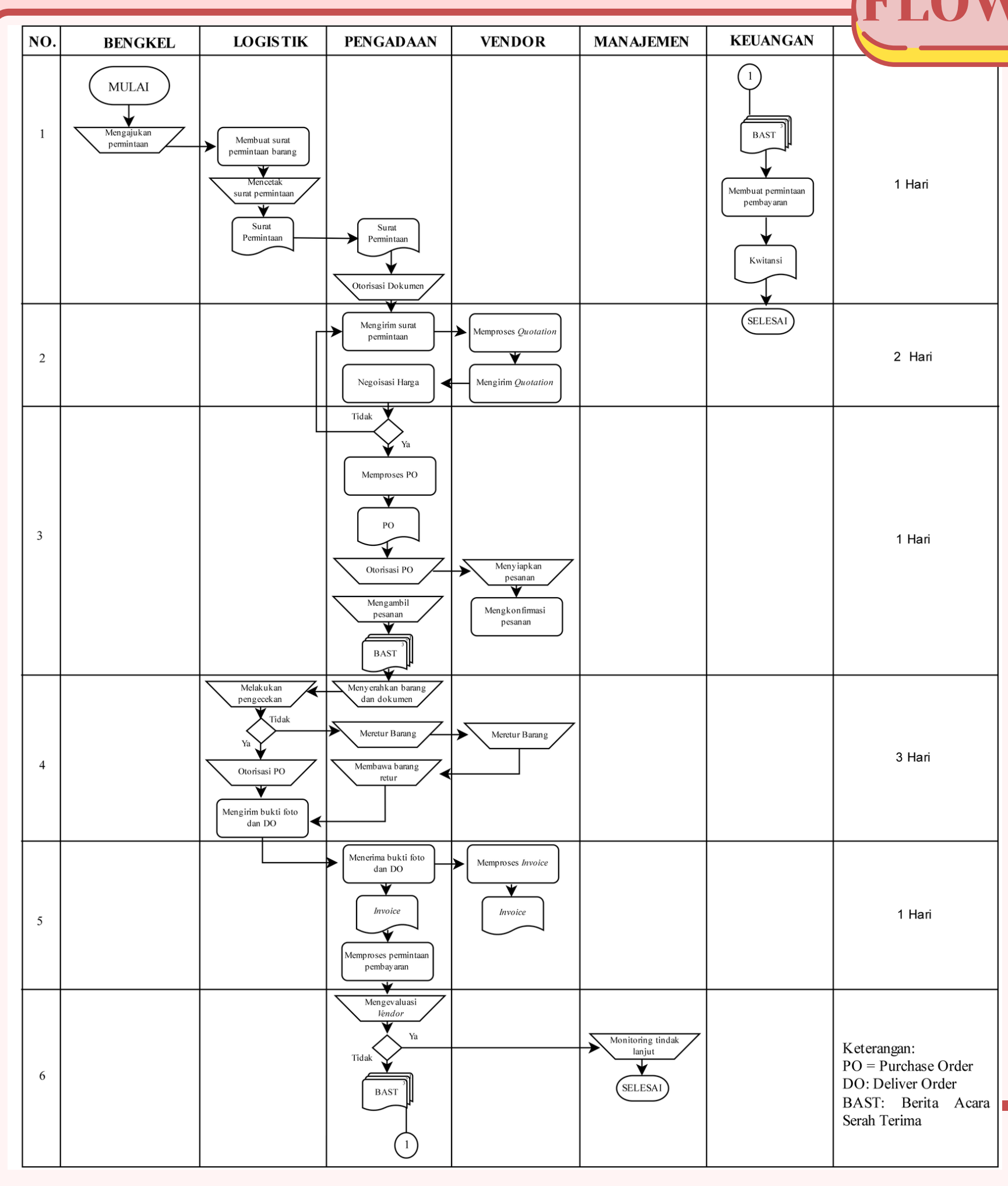
PROBLEM

- 1 Lack of a comprehensive written SOP in the procurement process, especially for purchase return transaction
- 2 Processes are still informal and rely an operational habits
- 3 Internal control is not optimal, as it does not yet fully adopt framework such as COSO

LITERATURE REVIEW

- PURCHASE RETURN
Process of returning purchased goods to the seller due to damage, defects, incorrect items, or goods that do not match the order (Wahyuni, 2023; Maulidiyah & Kusuma, 2023).
- STANDAR OPERATING PROCEDURES
SOP (Standard Operating Procedure) provides clear guidelines for workplace activities and proceduures. Effective SOP implementation enhances employee performance, productivity, efficiency, product quality, and work discipline (Wijaya et al., 2024; Maharani et al., 2023).
- FLOWCHART
A visual diagram that illustrates the sequence of processes and workflow in a system (Trisnanto, 2024)
- INTERNAL CONTROL
A process designed to help organizations achieve operational and reporting objectives. The COSO framework includes five components: Control Environment, Risk Assessment, Control Activities, Information & Communication, and Monitoring Activities (Limba & Sapulette, 2023).

FLOWCHART



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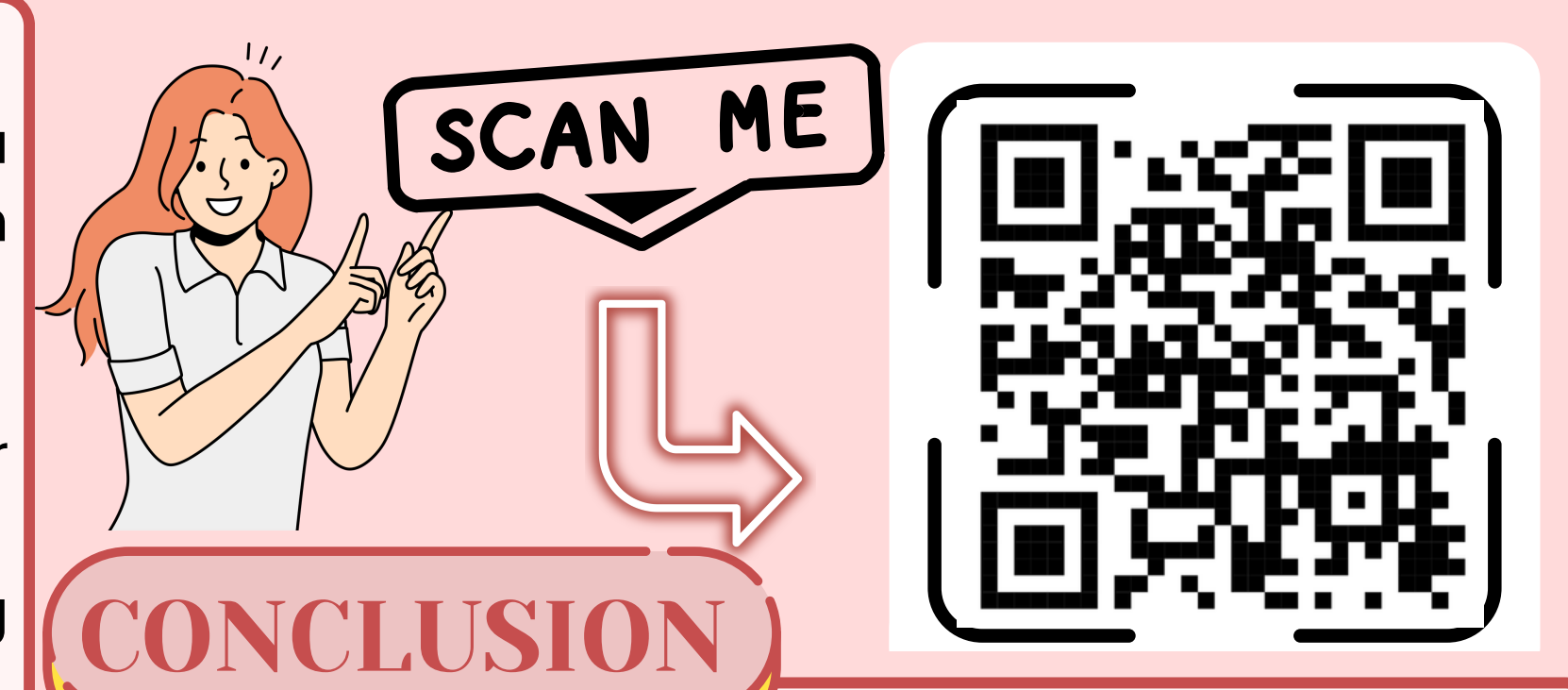
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CONCLUSION

The proposed solution is the preparation of a purchase return transaction SOP to ensure that the return process is clewar, well documented, and improve the effectiveness of returning goods to vendors, which is then analyzed based on the COSO Framework