

**INTERNAL CONTROL OVER FINANCIAL REPORTING (ICOFR) AT THE HAJJ AND FINANCIAL
MANAGEMENT AGENCY**

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ABSTRACT

This research analyzes the design and implementation of internal controls for preparing financial reports at the BPKH using COSO as a framework. This study employs the Interpretivism Research Paradigm, specifically utilizing a qualitative technique with thematic coding analysis. This study utilizes primary data collected through interviews with financial management functions, internal supervisors, and employees inside the BPKH environment and also BPK RI's auditor team of BPKH financial statement TA 2020 dan TA 2021. This study utilizes secondary data including BPKH financial reports, external and internal regulations concerning internal control, financial transaction administration, and compilation of BPKH financial reports. The preparation of Corporate Governance has followed several internal control rules or attributes such as the implementation of three lines of defense and separation of functions in preparing the structure and governance of the Company. There are still several weaknesses in BPKH's internal control, namely the need for further coordination with Hajj organizing partners, namely the Ministry of Religion, especially regarding the costs of carrying out the Hajj, especially inter-institutional receivables. Suggestions from this research will focus on the preparation stage for ICOFR implementation

Keywords: Hajj, Internal Control, ICOFR, COSO, Hajj Fund.

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