

**ABSTRAK**

**EVALUASI PENGENDALIAN INTERN  
SISTEM SEDIAAN BAHAN BAKU**

Studi Kasus Pada Restoran “Bumbu Desa” Cabang Yogyakarta

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Tujuan penelitian ini adalah (1) untuk mengevaluasi apakah pengendalian intern sistem sediaan bahan baku sudah berjalan dengan baik dan (2) untuk mengevaluasi apakah pengendalian intern sistem sediaan bahan baku sudah efektif. Penelitian ini dilakukan pada bulan April 2012 bertempat di Restoran Bumbu Desa cabang Yogyakarta.

Langkah-langkah yang dilakukan untuk mencapai tujuan penelitian ini adalah mendiskripsikan pengendalian intern sistem sediaan bahan baku dan melakukan pengujian efektivitas pengendalian intern. Pengambilan data penelitian diperoleh dengan cara observasi, wawancara, dan dokumentasi. Cara pengolahan data dengan menggunakan metode *fixed-sample-size attribute sampling* dengan *attribute* yang diteliti adalah ada atau tidaknya otorisasi terhadap dokumen *requisition order* dan *purchase requisition*.

Dari hasil penelitian dan evaluasi yang telah dilakukan dapat ditarik kesimpulan bahwa (1) pengendalian intern sistem sediaan bahan baku di restoran Bumbu Desa cabang Yogyakarta sebenarnya sudah berjalan dengan baik tetapi terdapat kelemahan ketika *cost control* tidak masuk kerja, pembelian bahan baku/pengambilan bahan baku dari gudang tetap bisa dilakukan selain itu, ada beberapa SOP yang dilanggar dan (2) Sistem pengendalian intern sediaan bahan baku sudah efektif pada otorisasi departemen yang mengajukan dokumen tersebut karena AUPL (3%) lebih kecil daripada DUPL (5%). Sedangkan pada otorisasi *cost control* belum efektif AUPL (20%) lebih besar daripada DUPL (5%).

**ABSTRACT**

**AN EVALUATION OF INTERNAL CONTROL OF RAW MATERIAL INVENTORY**

A Case Study at Bumbu Desa Restaurant, Yogyakarta Branch

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The purposes of this study were (1) to evaluate whether or not the Internal Control System of raw material supplies system was going well and (2) to evaluate whether or not the Internal Control System of raw material supplies system was effective. This research was done in April 2012, located in Bumbu Desa Yogyakarta.

The steps taken to achieve the goal of this study were by describing the internal control of raw materials supplies system and test the effectiveness of internal control. Research data were obtained by observation, interviews, and documentation. The method of data processing used was the fixed-sample-size attribute sampling; with attribute under study was whether or not the authorization to order requisition order and purchase requisition existed.

From the results of research and evaluation that had been done, it could be concluded that (1) the internal control of raw materials supplies system at Bumbu Desa Yogyakarta was already running well but there was weakness. When cost control person did not come to work, purchase of raw materials / withdrawal of raw materials from warehouse could still be done and, there were some SOP violations, (2) the internal control of raw materials supplies on the requisition order and purchase requisition is already effective on the authorization of the department that filed the documents because AUPL (3%) was less than DUPL (5%). While in the authorization of Cost Control, it was not yet effective as AUPL (20%) was greater than DUPL (5%).