

## ABSTRAK

### PENGAUNDITAN INTERNAL ATAS PEMBELIAN BAHAN BAKU MAKANAN DAN MINUMAN

(Studi Kasus di Hakone Resto Yogyakarta)

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Tujuan penelitian ini adalah mengetahui hasil pengauditan internal atas pembelian bahan baku makanan dan minuman di Hakone Resto Yogyakarta.

Jenis penelitian adalah studi kasus dengan pendekatan kualitatif. Data diperoleh dengan metode observasi, wawancara, dokumentasi, analisis tabel red flags dan risk worksheet, serta pengisian tabel checklist. Analisis yang digunakan dalam penelitian ini adalah analisis deskriptif yang didasarkan pada prosedur pelaksanaan audit internal pembelian.

Hasil penelitian menunjukkan bahwa aktivitas pembelian bahan baku makanan dan minuman ditemukan beberapa kelemahan, seperti tidak membuat nomor urut tercetak pada dokumen pembelian, tidak melakukan cap “lunas” pada bukti kas beserta dokumen pendukung, tidak membuat surat kontrak jangka panjang kepada pemasok terpilih, tidak membuat surat order pembelian, tidak membuat laporan penerimaan barang, melakukan pencatatan pembelian menggunakan Metode Cash Basis, tidak membuat Standard Operating Procedure (SOP) pembelian secara tertulis. Temuan dan rekomendasi perbaikan dalam proses audit pembelian bahan baku dideskripsikan sepenuhnya dalam laporan audit.

Kata kunci: audit, audit internal, pembelian, bahan baku, restoran, bisnis, risiko

ABSTRACT

INTERNAL AUDITING OF PURCHASING ON FOOD AND BEVERAGE RAW  
MATERIALS

(A Case Study at Hakone Resto Yogyakarta)

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The purpose of this study was to find out the result of internal auditing in purchasing raw materials of food and beverage at Hakone Resto Yogyakarta.

This study was categorized as a case study with qualitative approach. Data was collected through observation, interview, documentation, risk assesment by using red flags and risk worksheet tables, and filling in the checklist table. The analysis technique was descriptive that was based on the procedure of implementation of a purchase internal audit.

The result indicated that activity in purchasing raw material of food and beverage it was found several weaknesses such as: there are no prenumbered on the purchase documents, stamp “paid” in check of cash out, doesn’t make long-term contract letters for selected suppliers, doesn’t make purchase order form, doesn’t make item receipt report, accounting records using the Cash Basis Method, doesn’t make a written purchase SOP. Findings and recommendations for improvements in the process of raw material auditing was described completely in the audit report.

Key Words: auditing, internal audit, purchasing, raw material, restaurant, business,  
risk