

ABSTRAK

PENGAUDITAN INTERNAL ATAS PEMBELIAN BAHAN BAKU MAKANAN

(Studi Kasus di Eskala Eatery Bar & Coffee Yogyakarta)

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Penelitian ini bertujuan untuk mengetahui hasil dari audit internal yang dilakukan dalam pembelian bahan baku makanan dan minuman di Eskala Eatery Bar & Coffee Yogyakarta. Penelitian studi kasus ini dilakukan 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 pengauditan tabel checklist atas pembelian bahan baku makanan menunjukkan tingkat ekonomis dinyatakan “**baik**”, tingkat efisien dinyatakan “**baik**”, tingkat efektif dinyatakan “**baik**”.

Hasil penelitian menunjukkan bahwa aktivitas pembelian bahan baku makanan dan minuman ditemukan kelemahan, seperti tidak melakukan cap “lunas” pada bukti kas beserta dokumen pendukung, tidak membuat nomor urut tercetak pada dokumen pembelian, 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*. 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 Eskala Eatery Bar & Coffee 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 Eskala Eatery Bar & Coffee Yogyakarta. This case study research was conducted using a qualitative approach. Data obtained by the method of observation, interviews, documentation, analysis of red flags tables and risk worksheets, and filling out the checklist table.

The analysis used in this research is a descriptive analysis which is based on the procedure for implementing the purchase internal audit. The audit results of the checklist table on the purchase of food raw materials showed that the economic level was declared "good", the level of efficiency was declared "good", the effective level was declared "good".

The results showed that the activity of purchasing food and beverage raw materials found several weaknesses, such as not making a "paid off" stamp on cash receipts and supporting documents, not making serial numbers printed on purchase documents, not making long-term contract letters to selected suppliers, not making a letter of the purchase order, did not make a report on receipt of goods, records purchases using the Cash Basis Method. The findings and recommendations for improvements in the raw material purchasing audit process were fully described in the audit report.

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