

## ABSTRAK

### AUDIT INTERNAL ATAS PENGELOLAAN PERSEDIAAN BAHAN BAKU PAKAIAN

#### Studi Kasus di PT Multi Garmenjaya

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Penelitian ini bertujuan untuk mengetahui hasil audit internal atas pengelolaan persediaan bahan baku pakaian. Penelitian dilakukan di PT Multi Garmenjaya, yang meliputi penerimaan dan penyimpanan bahan, proses pengujian atau *quality control* bahan, serta pengeluaran bahan baku untuk proses produksi.

Jenis penelitian ini yaitu studi kasus. Data diperoleh melalui wawancara, dokumentasi, tabel *checklist*, dan kombinasi antara tabel *red flags* dan *risk worksheet*. Analisis yang digunakan dalam penelitian ini yaitu analisis deskriptif yang didasarkan pada prosedur pengelolaan persediaan bahan baku pakaian.

Hasil penelitian menunjukkan bahwa pengelolaan persediaan bahan baku pakaian di PT Multi Garmenjaya telah dilakukan dengan sangat baik. Namun terdapat beberapa temuan audit yang perlu diperhatikan perusahaan, yaitu terkait kesesuaian jadwal penerimaan bahan baku pakaian dan proses *Quality Control* (QC). Perusahaan sebaiknya melakukan konfirmasi dan kesepakatan secara tegas dengan *supplier* agar bahan baku yang dipesan datang sesuai dengan jadwal yang telah ditentukan. Perusahaan juga sebaiknya melakukan tindak lanjut untuk mengatasi bahan baku yang tidak lolos uji, dengan melakukan pengaturan pola, pencucian ulang kain, serta pemilahan untuk bahan baku yang cacat.

**Kata Kunci:** audit internal, pengelolaan persediaan, bahan baku pakaian.

**ABSTRACT**

***INTERNAL AUDIT OF CLOTHING RAW MATERIALS MANAGEMENT***

***Case Study at PT Multi Garmenjaya***

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*This research aimed to determine the results of internal audit on the management of clothing raw materials inventory. The research was conducted at PT Multi Garmenjaya, which included receive and store materials, test or quality control of materials, and release raw materials for the production process.*

*The type of this research was a case study. Data was obtained through interview, documentation, checklist tables, and a combination of red flags tables and risk worksheets. The analysis used in this research was descriptive analysis which was based on the procedures for management supplies of clothing raw materials.*

*The results showed that the management of clothing raw materials inventory at PT Multi Garmenjaya had been carried out very well. However, there were several audit findings that the company needed to pay attention to, namely the suitability of the schedule for receiving clothing raw materials and the Quality Control (QC) processed. The company needed to confirm and agree firmly with the supplier, so the ordered of raw materials arrived according to the predetermined schedule. Companies also needed to follow-up actions to overcome raw materials that did not pass the test, by adjust the patterns, rewash fabrics, and sort the defect of raw materials.*

**Keywords:** *internal audit, inventory management, clothing raw materials.*