

ABSTRAK
AUDIT OPERASIONAL ATAS PERSEDIAAN BAHAN BAKU MAKANAN
DAN MINUMAN

(Studi Kasus di SUA Coffee)

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Penelitian ini bertujuan untuk mengetahui hasil pengauditan operasional dengan menilai efektivitas, efisiensi dan ekonomisasi kegiatan pengelolaan persediaan bahan baku makanan dan minuman yang dilakukan oleh perusahaan. Peneliti akan memberikan rekomendasi perbaikan berdasarkan temuan temuan yang didapatkan selama penelitian.

Pengumpulan data dilakukan dengan cara observasi, wawancara, checklist dan dokumentasi. Teknik analisis data yang digunakan pada penelitian adalah analisis deskriptif berdasarkan prosedur audit operasional.

Hasil audit menunjukkan bahwa kegiatan pengelolaan persediaan bahan baku makanan dan minuman sudah sangat efektif, sudah efisien dan sangat ekonomis. Terdapat beberapa rekomendasi yang diberikan yaitu: membuat standard operating procedure (SOP) secara tertulis, menambahkan dokumen dalam pengelolaan bahan baku, menambahkan divisi khusus penerimaan bahan baku, melakukan pencatatan persediaan secara berkala, membuat instruksi tertulis terhadap prosedur stock opname dan membuat mekanisme pelaporan kesalahan pemakaian bahan baku.

Kata kunci: Audit Operasional, Persediaan, Bahan Baku, Efektif, Efisien, Ekonomis

ABSTRACT
**OPERATIONAL AUDIT OF RAW MATERIAL INVENTORY FOODS AND
BEVERAGES**
(A Case Study at SUA Coffee)

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This study aims to determine the results of operational auditing by assessing the effectiveness, efficiency and economization of the company's food and beverage raw material inventory management activities. Researcher will provide recommendations for improvements based on the findings obtained during the study.

Data collection was carried out by means of observation, interviews, checklists and documentation. The data analysis technique using this researcher is descriptive analysis based on operational audit procedures.

The audit results show that the management of food and beverage raw material supplies is very effective, efficient and very economical. There are several recommendations given, namely: making a standard operating procedure (SOP) in writing, adding documents in raw material management, adding a special division for receiving raw materials, carrying out regular inventory records, making written instructions for stock taking procedures and creating a mechanism for reporting errors in use raw material.

Keywords: operational audit, inventory, raw material, effective, efficient, economy.

