

ABSTRAK

AUDIT OPERASIONAL ATAS KINERJA KARYAWAN

(Studi Kasus di Pengilon)

Anastasya Hendarto Puteri

NIM: 192114121

Universitas Sanata Dharma Yogyakarta

2023

Tujuan penelitian ini adalah untuk mengetahui apa hasil dari audit operasional atas kinerja karyawan. Selain itu, penelitian ini memberikan rekomendasi berupa perbaikan untuk memperbaiki kelemahan bagi pihak manajemen. Penelitian ini dilakukan di Pengilon, merupakan Usaha Mikro Kecil dan Menengah (UMKM) yang bergerak di bidang kuliner.

Pengumpulan data dilakukan dengan teknik observasi, wawancara, *checklist*, dan dokumentasi. Teknik analisis data yang digunakan dalam penelitian ini adalah deskriptif kualitatif dengan berdasarkan tahapan pelaksanaan audit operasional berupa survei pendahuluan, penelaahan dan pengujian atas sistem pengendalian manajemen, pengujian terinci, dan pengembangan laporan.

Hasil audit menunjukkan bahwa pelaksanaan aktivitas kinerja karyawan di Pengilon masih ditemukan kelemahan yang perlu untuk diperbaiki. Berikut rekomendasi perbaikannya antara lain: 1) *Standard Operating Procedure* (SOP) dan *job description* secara lengkap dan tertulis, 2) melakukan pelatihan ketenagakerjaan bagi karyawan sesuai dengan bidang pekerjaan, 3) membangun lingkungan kerja yang positif dan kekeluargaan antar karyawan, 4) melaksanakan penilaian kinerja secara periodik dan 5) mendokumentasikan hasil penilaian kinerja karyawan berdasarkan periode penilaian.

Kata kunci: audit, operasional, kinerja, penilaian, karyawan.

ABSTRACT

OPERATIONAL AUDIT OF EMPLOYEE PERFORMANCE

(Case Study in Pengilon)

Anastasya Hendarto Puteri

NIM: 192114121

Universitas Sanata Dharma Yogyakarta

2023

The purpose of this study is to find out what the results of operational audits are on employee performance and provides recommendations in the form of improvements to correct weaknesses for the management. This research was conducted in Pengilon, a Micro, Small and Medium Enterprises (MSMEs) engaged in the culinary field.

Data collection was carried out by observation, interviews, checklists, and documentation techniques. The data analysis technique used in this study was descriptive qualitative based on the stages of operational audit implementation in the form of a preliminary survey, review and testing of management control systems, detailed testing, and report development.

The audit results showed that the implementation of employee performance activities in Pengilon still found weaknesses that needed to be fixed. The following were recommendations for improvement, including: 1) Standard Operating Procedure (SOP) and complete and written job descriptions, 2) conducting employment training for employees in accordance with the field of work, 3) building a positive work environment and kinship among employees, 4) carrying out assessments performance periodically and 5) documenting the results of employee performance appraisal based on the appraisal period.

Keywords: audit, operational, performance, appraisal, employees.