

ABSTRAK

AUDIT OPERASIONAL ATAS PENGELOLAAN PERSEDIAAN BAHAN BAKU

(Studi Kasus di Kata Kita All Day Dining)

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Tujuan penelitian adalah untuk mengetahui hasil audit operasional atas persediaan bahan baku makanan dan minuman di Kata Kita All Day Dining. Melalui hasil audit operasional yang dilakukan akan diberikan rekomendasi perbaikan atas kelemahan yang ditemukan pada kegiatan pengelolaan persediaan bahan baku.

Jenis penelitian ini merupakan studi kasus. Teknik pengumpulan data menggunakan cara observasi, wawancara, *checklist*, dan dokumentasi. Teknik analisis data pada penelitian ini menggunakan metode deskriptif analitis dengan berdasarkan prosedur audit operasional berupa survei pendahuluan, penelaahan dan pengujian atas sistem pengendalian manajemen, pengujian terinci, dan pengembangan laporan.

Hasil audit operasional menunjukkan bahwa terdapat beberapa kelemahan dalam pelaksanaan kegiatan pengelolaan persediaan bahan baku makanan dan minuman yang perlu diperbaiki. Hal-hal yang perlu diperbaiki yaitu melengkapi dokumen permintaan pembelian, melengkapi dokumen pesanan pembelian, membuat daftar pemasok, dan melakukan pelaporan atas kesalahan penggunaan bahan baku secara *real-time*.

Kata kunci: Audit Operasional, Persediaan, Pengelolaan Bahan Baku.

ABSTRACT

OPERATIONAL AUDIT OF RAW MATERIAL INVENTORY MANAGEMENT

(A Case Study at Kata Kita All Day Dining)

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The purpose of this study is to determine the results of food and beverages raw materials inventory management of operational audit at Kata Kita All Day Dining. Based on the results of operational audit, there will be recommendations given to the weaknesses found in raw materials inventory management activities.

This research was a case study. The data collection technique applied were observation, interview, checklist, and documentation. This study uses the descriptive analysis method based on the operational audit procedures in the form of preliminary survey, review and testing of management control system, detailed examinations, and development report.

The results of operational audit showed that there were several weaknesses in the implementation of food and beverages raw materials inventory management activities that needed to be corrected. Things that need to be improved were completing the purchase requisition documents, completing the purchase order documents, creating supplier lists, and reporting on raw materials usage errors in real time.

Keywords: Operational Audit, Inventory, Raw Materials Management