

ABSTRAK

**AUDIT OPERASIONAL ATAS FUNGSI PENILAIAN
KINERJA KARYAWAN**
(Studi kasus di Sapulu Coffee)

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Tujuan dari penelitian ini adalah untuk mengetahui apa hasil dari audit operasional atas fungsi penilaian kinerja karyawan. Penelitian ini memberikan rekomendasi berupa perbaikan atas kelemahan yang ditemukan pada fungsi penilaian kinerja karyawan. Penelitian ini dilakukan di Sapulu Coffee.

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

Hasil audit menunjukkan bahwa pelaksanaan aktivitas pada fungsi penilaian kinerja karyawan terdapat kelemahan yang masih memerlukan rekomendasi perbaikan. Berikut rekomendasinya: membuat dokumentasi penilaian kinerja setiap periode, membuat deskripsi pekerjaan secara tertulis, menunjuk karyawan setiap bagian menjadi kepala bagian, membuat formulir penilaian kinerja karyawan, membuat *Standard Operating Procedure* (SOP) tertulis, menggunakan penilaian kinerja untuk menentukan kebutuhan pelatihan seorang karyawan dalam bekerja.

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

ABSTRACT

OPERASIONAL AUDIT OF EMPLOYEE PERFORMANCE

APPRAISAL FUNCTION

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This study aimed to determine the results of an operational audit of the employee performance appraisal function. This research provides recommendations in the form of improvements to the weaknesses found in the employee performance appraisal function. This research was conducted at Sapulu Coffee.

Data collection was carried out using observation, interview, checklist and documentation techniques. The data analysis technique used in the research was descriptive qualitative based on operational audit procedures in the form of preliminary surveys, review and testing of the management control system, detailed testing, and report development.

The audit results showed that the implementation of activities in the employee performance appraisal function had weaknesses that need improvement. The recommendations were to create performance appraisal documentation every period, to create written job descriptions, to appoint employees of each section to be section heads, to create employee performance appraisal forms, to create written Standard Operating Procedures (SOP) and to use performance appraisals to determine the training needs of an employee at work.

Keywords: audit, operational audit, performance appraisal function, employee.