

ABSTRAK

AUDIT OPERASIONAL ATAS PENGELOLAAN PERSEDIAAN BAHAN BAKU

(Studi Kasus Konveksi Gojack)

Brigitta Berlina Oktavita

NIM: 192114076

Universitas Sanata Dharma Yogyakarta

2023

Tujuan penelitian adalah melaksanakan audit operasional pada kegiatan pengelolaan persediaan bahan baku di Konveksi Gojack. Kegiatan ini dilaksanakan untuk menilai pelaksanaan atas prosedurnya dan hasil penelitian diharapkan memberikan rekomendasi berupa perbaikan atas kelemahan yang ditemukan pada kegiatan pengelolaan bahan baku.

Pengumpulan data dilakukan dengan teknik observasi, wawancara, pengisian *checklist*, dan dokumentasi. Teknis analisis data yang digunakan pada penelitian ini adalah deskriptif analitis dengan berdasarkan prosedur audit operasional.

Hasil audit menunjukkan bahwa pelaksanaan kegiatan pengelolaan persediaan bahan baku ditemukan beberapa kelebihan dan kekurangan yang perlu diperbaiki. Perusahaan telah mencatat kerusakan atas produksi bahan baku dan terdapat bagian khusus dalam pelaksanaan pengelolaan bahan baku. Hal-hal yang perlu diperbaiki yaitu membuat standar operasi perusahaan, melengkapi dokumen-dokumen pengelolaan persediaan bahan baku, melakukan pengecekan bahan baku yang diterima dari pemasok, dan terdapat orang tertentu yang melakukan pengambilan bahan baku.

Kata Kunci: Operasional, Audit, Rekomendasi, Pengelolaan, Persediaan.

ABSTRACT

**OPERATIONAL AUDIT OF RAW MATERIAL INVENTORY
MANAGEMENT**

(A case Study at Gojack Convection)

Brigitta Berlina Oktavita

NIM: 192114076

Sanata Dharma University

2023

The purpose of the study is to carry out an operational on the activities of managing supplies of raw materials at Gojack Convection. This activity is carried out to assess the implementation of the procedures. The results of the study were expected to provide recommendations in the form of improvements to the weaknesses found in the activities of raw material management.

Data were collected by observation, interviews, filling out checklist, and documentation. The data analysis technique used in this research was analytical descriptive based on operational audit procedures.

The audit results showed that the implementation of raw material inventory management activities there were several advantages and disadvantages that had to be corrected. The company had recorded damage to the production of raw materials and there was a special section in the implementation of raw material management. There were several recommendations given, namely : to create a standard operating procedure, to completing documents in the management of raw materials, checking raw material that received from the supplier, and to have a certain people take raw materials.

Keywords: operational, audit, recommendation, management, inventory.