

ABSTRAK

AUDIT OPERASIONAL ATAS FUNGSI PERSEDIAAN BAHAN BAKU DAN BARANG JADI (Studi Kasus di PT Mitra Karya Plastindo)

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Pengelolaan persediaan bahan baku dan barang jadi penting untuk dilakukan pada audit operasional karena aset lancar perusahaan yang nilainya cukup besar. Dengan dilakukannya audit operasional, perusahaan dapat mengetahui kelemahan-kelemahan prosedur dan metode operasional perusahaan, serta mendapatkan rekomendasi untuk melakukan perbaikan kedepannya. Penelitian ini bertujuan untuk mengetahui hasil dari audit operasional pada fungsi persediaan bahan baku dan barang jadi serta menganalisis adanya temuan sekaligus memberikan rekomendasi untuk menilai kegiatan dari fungsi persediaan barang jadi di PT. Mitra Karya Plastindo.

Data dalam penelitian ini diperoleh dengan cara observasi, wawancara, serta dokumentasi. Jenis data menggunakan data primer yang memudahkan peneliti dalam melakukan analisis. Teknik analisis data yang digunakan adalah analisis deskriptif dengan melakukan survei pendahuluan, merencanakan audit operasional, melaksanakan audit operasional, mengevaluasi hasil audit operasional, dan melaporkan hasil audit operasional.

Hasil audit menunjukkan bahwa secara keseluruhan fungsi persediaan bahan baku dan barang jadi sudah berjalan sesuai dengan fokus yang dapat meningkatkan kinerja operasional. Meskipun begitu, terdapat beberapa hal yang sebaiknya dilakukan oleh PT. Mitra Karya Plastindo guna mendorong proses audit operasional mereka, antara lain membuat *Standard Operating Procedure* (SOP) secara tertulis, melakukan pengecekan kembali terkait barang yang datang dengan yang tertera dalam order pembelian, memeriksa spesifikasi barang yang datang, melakukan pemisahan barang jadi antara yang baru diproduksi dan yang sudah lama diproduksi, serta melakukan inspeksi secara rutin terhadap hasil produksi. Oleh karena itu, perlunya tindakan perbaikan atas kelemahan pengendalian untuk meningkatkan kinerja operasional atas persediaan bahan baku dan barang jadi.

Kata kunci: Audit Operasional, Persediaan, Bahan Baku, Barang Jadi.

ABSTRACT

OPERATIONAL AUDIT OF THE INVENTORY FUNCTION RAW MATERIALS AND FINISHED GOODS

(Case Study at PT Mitra Karya Plastindo)

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The management of raw material and finished goods inventory is important to be carried out in operational audits because the company's current assets are quite large. By conducting an operational audit, the company can find out the weaknesses in the company's operational procedures and methods, and get recommendations for future improvements. This study aims to determine the results of an operational audit of the raw material and finished goods inventory functions and analyze the findings while providing recommendations for assessing the activities of the finished goods inventory function at PT Mitra Karya Plastindo.

The data in this study were obtained by means of observation, interviews, and documentation. The type of data used primary data which made it easier for researchers to analyze. The data analysis technique used was descriptive analysis by conducting preliminary surveys, planning operational audits, conducting operational audits, evaluating operational audit results, and reporting operational audit results.

The audit results showed that overall the raw material and finished goods inventory function had been running in accordance with the focus which could improve operational performance. Even so, there were several things that PT Mitra Karya Plastindo should do to encourage their operational audit process, including making a written Standard Operating Procedure (SOP), double-checking the goods that come with those listed in the purchase order, checking the specifications of the goods that come, separating finished goods between those that have just been produced and those that have been produced for a long time, and conducting routine inspections of production results. Therefore, corrective action was needed for control weaknesses to improve operational performance on raw material and finished goods inventory.

Keyword: Operational audit, Inventory, Raw Materials, Finished Goods.