

ABSTRAK

AUDIT OPERASIONAL DALAM PENILAIAN KINERJA KARYAWAN

(Studi Kasus Pada Geblek Pari)

Yosefin Tanti Mellinda

NIM: 202114184

Universitas Sanata Dharma Yogyakarta

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Penelitian ini bertujuan untuk mengetahui hasil audit operasional dalam penilaian kinerja karyawan di Geblek Pari, yang terletak di Pronosutan, Kembang, Kec. Nanggulan, Kabupaten Kulon Progo, Daerah Istimewa Yogyakarta 55671. Fokus utama penelitian ini adalah mengidentifikasi kelemahan dalam sistem penilaian kinerja dan memberikan rekomendasi untuk perbaikan. Selain itu, penelitian ini juga bertujuan untuk menilai sejauh mana sistem penilaian kinerja saat ini sesuai dengan tujuan organisasi dan harapan pemangku kepentingan.

Metode penelitian yang digunakan adalah deskriptif kualitatif dengan teknik pengumpulan data melalui observasi, wawancara, *checklist*, dan dokumentasi. Tahap analisis data meliputi survei pendahuluan, penelaahan dan pengujian sistem pengendalian manajemen, pengujian rinci, dan pengembangan laporan. Audit ini melibatkan pemilik, koordinator, dan karyawan Geblek Pari.

Hasil audit operasional mengungkapkan beberapa kelemahan dalam penilaian kinerja karyawan yang perlu diperbaiki. Rekomendasi perbaikan mencakup penyusunan *Standard Operating Procedure* (SOP) tertulis, penerapan pendekatan penilaian kinerja *bottom-up*, serta penyediaan program pelatihan khusus untuk penilaian kinerja karyawan. Dengan demikian, implementasi rekomendasi ini diharapkan dapat meningkatkan efektivitas dan efisiensi penilaian kinerja di Geblek Pari.

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

ABSTRACT

OPERATIONAL AUDIT IN EMPLOYEE PERFORMANCE APPRAISAL

(Case Study at Geblek Pari)

Yosefin Tanti Mellinda

NIM: 202114184

Universitas Sanata Dharma Yogyakarta

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This research aims to determine the results of operational audits in employee performance evaluations at Geblek Pari, located in Pronosutan, Kembang, Nanggulan District, Kulon Progo Regency, Special Region of Yogyakarta 55671. The primary focus of this study was to identify weaknesses in the performance evaluation system and provide recommendations for improvements. Additionally, this research also aimed to assess the extent to which the current performance evaluation system aligns with organizational goals and stakeholder expectations.

The research methodology used was descriptive qualitative, with data collection techniques through observation, interviews, checklists, and documentation. The data analysis stages included a preliminary survey, review and testing of the management control system, detailed testing, and report development. The audit involved the owner, coordinators, and employees of Geblek Pari.

The operational audit revealed several weaknesses in the employee performance evaluation that needed improvement. Recommendations for improvement included the formulation of written Standard Operating Procedures (SOPs), implementation of a bottom-up performance evaluation approach, and the provision of special training programs for employee performance evaluation. Thus, the implementation of these recommendations was expected to enhance the effectiveness and efficiency of performance evaluations at Geblek Pari.

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