ABSTRAK

ANALISIS IMPLEMENTASI SISTEM AKUNTANSI
PERSEDIAAN BAHAN BAKU
Studi Kasus di Unit Produksi FICO SMK Pangudi Luhur Muntilan

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Penelitian ini bertujuan untuk menganalisis implementasi sistem akuntansi persediaan bahan baku di Unit Produksi FICO Muntilan, mengidentifikasi permasalahan yang terjadi dalam implementasi sistem akuntansi persediaan bahan baku di Unit Produksi FICO Muntilan, dan mendeskripsikan implementasi sistem persediaan bahan baku yang efektif untuk diterapkan di Unit Produksi FICO Muntilan. Pendekatan penelitian adalah kualitatif. Jenis penelitian adalah studi kasus. Penelitian dilaksanakan di Unit Produksi FICO SMK Pangudi Luhur Muntilan dengan alamat Jalan Talun Km. 1, Muntilan, Kabupaten Magelang, Provinsi Jawa Tengah pada 30 Maret sampai dengan 25 April 2026. Subjek penelitian adalah pimpinan gudang persediaan bahan baku, bagian tata usaha pencatatan pembelian bahan baku, dan karyawan bagian pengambilan bahan baku. Objek penelitian adalah prosedur pencatatan barang bahan baku-pembelian, pencatatan akuntansi pembelian dan pemakaian bahan baku, dan prosedur pengambilan bahan baku. Teknik pengumpulan data adalah observasi, wawancara, dan dokumentasi. Teknik analisis data adalah model Miles dan Huberman, yang meliputi pertama reduksi data, kedua penyajian data, dan ketiga penarikan kesimpulan.

Hasil penelitian menunjukkan bahwa: 1) Implementasi sistem akuntansi persediaan bahan baku di Unit Produksi FICO Muntilan berjalan secara efektif dan terintegrasi. Prosedur pencatatan dilengkapi dengan beberapa dokumen pendukung untuk memastikan transaksi bisa dilacak dan transparansi laporan. Prosedur pencatatan bahan baku berjalan secara sistematis dan saling terkait antar bagian produksi. Pemeriksaan fisik dilakukan bulanan oleh bagian gudang untuk memastikan ketersediaan bahan baku untuk proses produksi; 2) Ditemukan beberapa permasalahan yang terjadi di Unit Produksi FICO Muntilan, seperti alir pengelolaan bahan baku yang belum tertulis ke dalam dokumen, pemisahan tugas, tempat persediaan bahan baku yang terbatas dan juga pelaporan persediaan bahan baku yang terlambat dalam setiap bulannya; 3) Unit Produksi FICO perlu membuat bagan alir tertulis yang sederhana dan jelas, pembagian tugas secara terpisah, dan juga penambahan tempat pengelolaan persediaan bahan baku.

Kata kunci: Sistem akuntansi, implementasi, laporan keuangan, pencatatan bahan baku

ABSTRACT

ANALYSIS OF ACCOUNTING SYSTEM IMPLEMENTATION
RAW MATERIAL INVENTORY
Case Study at the FICO Production Unit of Pangudi Luhur Vocational School, Muntilan

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This study aims to analyze the implementation of the raw material inventory accounting system in the FICO Muntilan Production Unit, identify problems that occur in the implementation of the raw material inventory accounting system in the FICO Muntilan Production Unit, and describe the implementation of an effective raw material inventory system to be implemented in the FICO Muntilan Production Unit. The research approach is qualitative. The type of research is a case study. The research was conducted at the FICO Production Unit of Pangudi Luhur Vocational School with the address Talun Road, Km. 1, Muntilan, Magelang Regency, Central Java Province from March 30 to April 25, 2026. The research subjects were the head of the raw material inventory warehouse, the administration section for recording raw material purchases, and employees in the raw material goods collection section. The objects of the research are the procedure for recording raw material goods-purchases, accounting records for raw material purchases and usage, and raw material collection procedures. Data collection techniques are observation, interviews, and documentation. Data analysis techniques are the interactive model of Miles and Huberman, which includes first data reduction, second data presentation, and third conclusion drawing.

The research findings indicate that: 1) the implementation of the raw material inventory accounting system at the FICO Muntilan Production Unit is effective and integrated. Recording procedures are supported by several supporting documents to ensure transaction traceability and reporting transparency. Raw material recording procedures are carried out systematically and are interconnected across production departments. Physical inventory counts are conducted monthly by the warehouse department to ensure the availability of raw materials for the production process; 2) Several issues were identified at the FICO Muntilan Production Unit, such as a raw material management workflow that has not been documented, a lack of separation of duties, limited storage space for raw materials, and delayed monthly raw material inventory reporting; 3) The FICO Production Unit needs to create a simple and clear written flowchart, establish a clear division of duties, and expand the storage space for raw materials.

Keywords: *Accounting system, raw material inventory, implementation of a raw material inventory system*