

ABSTRAK

**AUDIT MANAJEMEN PADA PENGELOLAAN PERSEDIAAN BAHAN
BAKU MAKANAN DAN MINUMAN**

Studi Kasus di Coffee Rakit 69 Klaten

Velisha Sherly Amelia

NIM: 222114083

Universitas Sanata Dharma

2026

Penelitian ini bertujuan untuk mengetahui hasil audit manajemen atas pengelolaan persediaan bahan baku makanan dan minuman pada Coffee Rakit 69 Klaten. Penelitian ini juga bertujuan untuk memberikan rekomendasi perbaikan atas pengelolaan persediaan bahan baku makanan dan minuman pada Coffee Rakit 69 Klaten.

Penelitian ini menggunakan metode studi kasus dengan pendekatan deskriptif. Peneliti mengumpulkan data melalui observasi, wawancara, *checklist*, dan dokumentasi yang dilakukan secara sistematis. Analisis penelitian dilaksanakan dengan tahapan audit manajemen, yaitu survei pendahuluan, penelaahan sistem pengendalian, pengujian terinci, dan pengembangan laporan.

Berdasarkan hasil audit manajemen yang telah dilakukan pada Coffee Rakit 69, dapat disimpulkan bahwa pengelolaan persediaan bahan baku makanan dan minuman secara umum telah berjalan dengan baik. Kegiatan pembelian, penerimaan, penyimpanan, dan pemakaian bahan baku telah dilaksanakan sesuai dengan kebutuhan operasional perusahaan. Coffee Rakit 69 masih memiliki beberapa kelemahan, seperti belum adanya SOP tertulis terkait pengelolaan persediaan bahan baku, belum tersedianya dokumen pembelian dan penerimaan barang, belum adanya daftar pemasok terpilih yang terdokumentasi, serta belum diterapkannya kontrak tertulis antara pihak café dan pemasok.

Kata Kunci: audit manajemen, pengelolaan persediaan, bahan baku makanan dan minuman, coffee rakit 69 klaten, studi kasus.

ABSTRACT

**MANAGEMENT AUDIT OF FOOD AND BEVERAGE RAW MATERIAL
INVENTORY MANAGEMENT**

A Case Study at Coffee Rakit 69 Klaten

Velisha Sherly Amelia

NIM: 222114083

Universitas Sanata Dharma

2026

This study aims to determine the results of a management audit of the food and beverage raw material inventory management at Coffee Rakit 69 Klaten. It also aims to provide recommendations for improving the management of food and beverage raw material inventory at Coffee Rakit 69 Klaten.

This study employed a case study method with a descriptive approach. The researcher collected data through systematic observation, interviews, checklists, and documentation. The data were analyzed using the stages of a management audit, namely the preliminary survey, review of the internal control system, detailed testing, and report development.

Based on the results of the management audit conducted at Coffee Rakit 69, it can be concluded that the management of food and beverage raw material inventory has generally been carried out well. The purchasing, receiving, storage, and usage of raw materials have been implemented in accordance with the company's operational requirements. However, several weaknesses were identified, including the absence of written Standard Operating Procedures (SOPs) for raw material inventory management, the lack of purchasing and receiving documents, the absence of a documented list of approved suppliers, and the absence of written contracts between the café and its suppliers.

Keywords: management audit, inventory management, food and beverage raw materials, coffee rakit 69 klaten, case study.