ABSTRAK

EVALUASI PENGAUDITAN INTERNAL ATAS PROSEDUR PEMBELIAN BAHAN BAKU MAKANAN DAN MINUMAN

Studi Kasus di Burjo Borneo

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Penelitian ini bertujuan untuk mengetahui hasil pengauditan internal atas prosedur pembelian bahan baku makanan dan minuman di Burjo Borneo. Penelitian ini juga bertujuan memberikan rekomendasi perbaikan untuk meningkatkan kualitas proses audit.

Penelitian ini menggunakan metode deskriptif dengan pendekatan studi kasus. Data dikumpulkan melalui observasi, wawancara, *checklist* audit internal, dan dokumentasi. Data tersebut kemudian dianalisis secara deskriptif berdasarkan tahapan pengauditan internal pada proses permintaan, pemesanan, penerimaan, dan pembayaran bahan baku.

Berdasarkan hasil analisis yang dilakukan, prosedur pembelian bahan baku makanan dan minuman di Burjo Borneo telah memenuhi unsur ekonomis, efisiensi, dan efektivitas. Namun, hasil audit juga menunjukkan masih adanya beberapa kelemahan yang perlu diperbaiki untuk meningkatkan kualitas pengendalian internal perusahaan. Kelemahan tersebut meliputi belum adanya formulir permintaan bahan baku yang terstandarisasi, belum adanya kontrak kerja sama tertulis dengan pemasok, pencatatan penerimaan bahan barang yang masih sederhana, serta belum disusunnya laporan pembelian secara rutin dan tepat waktu.

Kata Kunci: Audit Internal, Prosedur Pembelian, Bahan Baku, Ekonomis, Efisiensi, Efektivitas, Burjo Borneo

ABSTRACT

EVALUATION OF INTERNAL AUDITING ON FOOD AND BEVERAGE RAW MATERIAL PURCHASING PROCEDURES

Case Study at Burjo Borneo

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This study aims to determine the results of the internal audit of the raw material purchasing procedures for food and beverages at Burjo Borneo. The study also aims to provide recommendations for improvement to enhance the quality of the audit process.

This study employed a descriptive method with a case study approach. Dara were collected through observation, interviews, an internal audit checklist, and documentation. The data were then analyzed descriptively based on the stages of internal auditing covering the processes of requesting, ordering, receiving, and paying for raw materials.

Based on the analysis conducted, the raw material purchasing procedures for food and beverages at Burjo Borneo have met the principles of economy, efficiency, and effectiveness. However, the audit results also indicate to improve the quality of the company's internal internal control. These weaknesses include the absence of a standardized raw material requisition form, the lack of written cooperation agreements with suppliers, the use of a relatively simple system for recording the receipt of goods, and the absence of regular and timely purchasing reports.

Keywords: Internal Audit, Purchasing Procedures, Raw Materials, Economy, Efficiency, Effectiveness, Burjo Borneo