

ABSTRAK

**AUDIT OPERASIONAL ATAS FUNGSI PRODUKSI PADA
PERUSAHAAN UNIT PENGOLAHAN IKAN**

(Studi kasus di CV. Resky Bahari)

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Penelitian ini bertujuan untuk mengidentifikasi dan mengevaluasi program dan aktivitas produksi yang masih memerlukan perbaikan serta memberikan rekomendasi yang diperlukan manajemen dalam menilai efektivitas, efisiensi dan ekonomisasi pada fungsi produksi di CV. Resky Bahari.

Peneliti memperoleh data melalui observasi, wawancara, pengisian checklist, dan dokumentasi. Teknik analisis data menggunakan pendekatan deskriptif kualitatif berdasarkan prosedur audit operasional.

Hasil audit menunjukkan bahwa secara keseluruhan fungsi produksi telah berjalan secara efektif, sangat efisien, dan sangat ekonomis. Adapun beberapa hal yang perlu dilakukan perbaikan yaitu: Setiap divisi dan ruangan tiap-tiap divisi harus memiliki Standart Operational Procedur tertulis yang terpampang jelas, dibuatnya daftar nama pemasok ikan agar dapat mudah dikontrol dan dibuatnya daftar tertulis terhadap kualifikasi ikan yang disalurkan oleh pemasok.

Kata kunci: Audit Operasional, Fungsi Produksi, Efektif, Efisien, Ekonomis.

ABSTRACT

**OPERATIONAL AUDIT ON PRODUCTION FUNCTION IN FISH
PROCESSING UNIT COMPANY**

(Case Study at CV. Resky Bahari)

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This research aims to identify and evaluate programs and production activities that still need improvement and provide recommendations needed by management in assessing the effectiveness, efficiency, and economization on production function at CV. Resky Bahari.

Researcher obtained the data by observation, interview, checklist filling, and documentation. The study used qualitative descriptive approach based on operational audit procedures.

The audit results showed that the overall production function had been running effectively, very efficiently, and very economically. There were several things that needed to be improved, namely: each division for each division should have a written Standard Operational Procedure that was clearly displayed, a list of names of fish suppliers was made so that it could be easily controlled and a written list was made of the qualifications of fish distributed by suppliers.

*Keywords: Operational Audit, Production Function, Effective,
Efficient, Economical*