

## ABSTRAK

### AUDIT OPERASIONAL ATAS PENGELOLAAN PERSEDIAAN BAHAN BAKU MAKANAN DAN MINUMAN

(Studi Kasus di Melcosh Café)

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Tujuan penelitian adalah melaksanakan audit operasional pada kegiatan pengelolaan persediaan bahan baku makanan dan minuman di Melcosh Cafe untuk menilai pelaksanaan atas prosedurnya dan hasil penelitian diharapkan memberikan rekomendasi berupa perbaikan atas kelemahan yang ditemukan pada kegiatan pengelolaan bahan baku.

Pengumpulan data dilakukan dengan teknik observasi, wawancara, pengisian *checklist*, dan dokumentasi. Teknik analisis data yang digunakan pada penelitian ini adalah deskriptif analitis dengan berdasarkan prosedur audit operasional.

Hasil audit menunjukkan bahwa pelaksanaan kegiatan pengelolaan persediaan bahan baku makanan dan minuman di Melcosh Cafe sudah dilakukan secara efektif, efisien, dan ekonomis. Terdapat beberapa rekomendasi yang diberikan dalam penelitian ini adalah membuat daftar pemasok tertulis, melaksanakan pemisahan tugas, dan melengkapi dokumen-dokumen pengelolaan bahan baku.

Kata kunci: audit operasional, persediaan bahan baku, efektif, efisien, ekonomis.

**ABSTRACT**

**OPERATIONAL AUDIT ON MANAGEMENT OF FOODS AND  
BEVERAGES RAW MATERIAL INVENTORY**

*(A Case Study at Melcosh Café)*

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The purpose of the study was to carry out an operational audit on the activities of managing supplies of raw materials for food and beverages at Melcosh Cafe to assess the implementation of the procedures and the results of the study were expected to provide recommendations in the form of improvements to the weaknesses found in the activities of raw material management.

Data were collected by observation, interviews, filling out checklists, and documentation. The data analysis technique used in this research is analytical descriptive based on operational audit procedures.

The audit results show that the implementation of the management of the raw material inventory of food and beverages at Melcosh Cafe has been carried out effectively, efficiently, and economically. There are several recommendations given in this study, namely making a written supplier list, carrying out segregation of duties, and completing raw material management documents.

*Keywords: operational audit, raw material inventory, effective, efficient, economical*

