

ABSTRAK

AUDIT OPERASIONAL ATAS PENGELOLAAN PERSEDIAAN BAHAN BAKU

(Studi Kasus di Melipir *Coffee and Space*)

Marceline Sekar Ayu Cahyaningbudi

NIM: 182114001

Universitas Sanata Dharma Yogyakarta

2022

Tujuan penelitian adalah untuk mengetahui hasil pengauditan operasional dengan menilai kegiatan pengelolaan persediaan bahan baku makanan dan minuman. Hasil penelitian diharapkan memberikan rekomendasi berupa perbaikan atas kelemahan yang ditemukan pada kegiatan pengelolaan bahan baku.

Pengumpulan data dilakukan dengan cara observasi, wawancara, *checklist*, dan dokumentasi. Teknik analisis data yang digunakan pada penelitian adalah deskriptif analitis dengan berdasarkan prosedur audit operasional yaitu, survei pendahuluan, penelaahaan dan pengujian atas sistem pengendalian manajemen, audit terinci, dan pengembangan laporan.

Hasil audit menunjukkan bahwa pelaksanaan kegiatan pengelolaan persediaan bahan baku makanan dan minuman ditemukan beberapa kekurangan yang perlu diperbaiki. Hal-hal yang perlu diperbaiki yaitu melengkapi dokumen-dokumen pengelolaan persediaan bahan baku, membuat daftar pemasok, dan melaksanakan pemisahan tugas.

Kata kunci: Audit Operasional, Persediaan, Bahan Baku.

ABSTRACT

OPERATIONAL AUDIT OF RAW MATERIAL INVENTORY MANAGEMENT (A Case Study at Melipir Coffee and Space)

Marceline Sekar Ayu Cahyaningbudi
NIM: 182114001
Universitas Sanata Dharma Yogyakarta
2022

The purpose of this study is to determine the results of operational auditing by assessing inventory management activities of food and beverage raw materials. The result of the research are expected to provide recommendations in the form of improvements to the weaknesses found in raw material management activities.

Data was collected by observation, interviews, checklist, and documentation. The data analysis technique used in this study was descriptive analysis based on operational audit procedures, namely, preliminary survey, review and testing of the management control system, detailed audit, and report development.

Overall, the audit result show was that implementation of raw materials inventory activities at Melipir Coffee and Space has been carried well. There are was several recommendations given, namely: completing documents in the management of raw materials, making a list of suppliers, and separating duties of the employees.

Keywords: operational audit, inventory, raw material.