

ABSTRAK

AUDIT OPERASIONAL ATAS PENGELOLAAN PERSEDIAAN BAHAN BAKU MINUMAN

Studi Kasus di Zomia *Co-Working Space*

Penelitian ini bertujuan untuk mengetahui hasil audit operasional pada kegiatan pengelolaan persediaan bahan baku minuman. Selain itu, penelitian ini memberikan rekomendasi berupa perbaikan bagi pihak manajemen untuk memperbaiki kelemahan pada pengelolaan persediaan bahan baku minuman. Penelitian ini dilakukan agar Zomia dapat memahami dan mengevaluasi pengelolaan persediaan bahan baku.

Jenis penelitian yang digunakan adalah studi kasus. Pengumpulan data dengan melakukan wawancara, observasi, *checklist*, dan dokumentasi. Teknik analisis data yang digunakan adalah deskriptif analitis berdasarkan pendekatan tahapan audit internal, yaitu: survei pendahuluan, penelaahan atas sistem pengendalian manajemen, pengujian terinci, dan pengembangan laporan.

Hasil audit menunjukkan bahwa ada beberapa temuan yang perlu diperbaiki. Adapun temuan yang perlu diperbaiki yaitu: standar operasional prosedur (SOP) masih secara lisan pada kegiatan pengelolaan persediaan bahan baku minuman, tidak ada dokumen dalam kegiatan pembelian bahan baku minuman, tidak ada daftar pemasok secara tertulis, tidak ada prosedur dan intruksi secara tertulis atas kegiatan *stock opname*, dan tidak ada pelaporan atas kesalahan pemakaian bahan baku minuman.

kata kunci: operasional, persediaan, minuman

ABSTRACT

**OPERATIONAL AUDIT OF RAW MATERIAL
INVENTORY MANAGEMENT OF BEVERAGES**

A Case Study at Zomia Co-Working Space

This study aims to determine the results of operational audits on inventory management activities of beverage raw materials. In addition, this study provides recommendations in the form of improvements for the management to correct weakness in the management of beverage raw material inventory. This research was conducted so that Zomia could understand and evaluate the management of raw material inventory.

This type of research used was a case study method. Data was collected by interviews, observations, checklists, and documentation. The data analysis technique used was descriptive analytical based on the internal audit stage approach, namely: preliminary survey, review of site controls, testing of controls, and report development.

The audit results showed that there were some findings that need to be improved. The findings that need to be improved were: standard operating procedures (SOP) were still verbal in the activities of managing beverage raw material inventory, there were no documents in the purchase of beverage raw materials, there was no written list of suppliers, there were no written procedures and instructions on stock on name, and there was no reporting of errors in the use of raw materials.

keywords: operational, inventory, beverage

