

## ABSTRAK

### AUDIT INTERNAL ATAS PERSEDIAAN BARANG JADI

(Studi Kasus di PT. Madu Baru PG Madukismo Bantul)

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Tujuan penelitian ini adalah untuk mengetahui hasil audit internal atas persediaan barang jadi di PT Madu Baru PG Madukismo Bantul serta memberikan analisis dan perbaikan yang diperlukan sesuai dengan hasil audit internal atas persediaan barang jadi di PT Madu Baru PG Madukismo Bantul.

Jenis penelitian yang digunakan dalam skripsi ini adalah studi kasus dengan pendekatan kualitatif. Metode penelitian yang digunakan adalah analisis deskriptif. Pengumpulan data dilakukan dengan cara observasi, wawancara, dokumentasi, serta kuisioner. Teknik analisis data yang digunakan adalah survei pendahuluan, perencanaan audit internal, pelaksanaan rencana audit, analisis temuan audit dengan standar audit yang digunakan, evaluasi audit, serta pelaporan hasil audit.

Berdasarkan hasil penelitian yang dilakukan, ditemukan ada beberapa masalah yaitu terdapat barang yang diproduksi terlebih dahulu namun barang tersebut tidak dapat dikeluarkan terlebih dahulu dari gudang, terdapat produk gula karung 50 kg yang disimpan di lokasi garasi kendaraan dan lahannya terbuka, kebersihan gudang hasil B1 kurang terjaga dengan baik, serta adanya tumpukan gula retur yang disimpan dari bulan Mei 2022 sebanyak 37,57 kuintal dari gudang UPGK.

**Kata Kunci:** Audit Internal, Persediaan, Barang Jadi.

**ABSTRACT**

**INTERNAL AUDIT OF FINISHED GOODS INVENTORY**

**(Case study At PT Madu Baru PG. Madukismo Bantul)**

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*The purpose of this study was to determine the results of an internal audit of finished goods inventory at PT. Madu Baru PG Madukismo Bantul and provide the necessary analysis and improvements in accordance with the results of an internal audit of finished goods inventory at PT. Madu Baru PG Madukismo Bantul.*

*The type of research used in this thesis was a case study with a qualitative approach. The research method used is descriptive analysis. Data collection was carried out by means of observation, interviews, documentation, and questionnaires. Data analysis techniques used were preliminary surveys, internal audit planning, implementation of audit plans, analysis of audit findings with the audit standards used, audit evaluation, and reporting of audit results.*

*Based on the results of the research conducted, it was found that there were several problems, namely there were goods that were produced in advance but these goods could not be removed from the warehouse in advance, there were 50 kg of sack sugar products stored in the vehicle garage location and the land was open, the cleanliness of the warehouse resulting from B1 was lacking well maintained, and there were piles of returned sugar stored from May 2022 of 37.57 quintals from the UPGK warehouse.*

**Keywords:** *Internal Audit, Finished Goods, Inventory.*