

## ABSTRAK

### AUDIT OPERASIONAL ATAS FUNGSI PENILAIAN

#### KINERJA KARYAWAN

(Studi Kasus di ELS Computer)

Penelitian ini bertujuan untuk mengetahui apa hasil dari audit operasional atas fungsi penilaian kinerja karyawan. Penelitian dilakukan di ELS Computer.

Pengumpulan data dilakukan dengan teknik observasi, wawancara, *checklist*, dan dokumentasi. Teknik analisis data yang digunakan yaitu deskriptif kualitatif dengan berdasarkan tahapan pelaksanaan audit operasional berupa survei pendahuluan, penelaahan dan pengujian atas sistem pengendalian manajemen, pengujian terinci, dan pengembangan laporan.

Hasil audit menunjukkan bahwa pelaksanaan aktivitas pada fungsi penilaian kinerja karyawan masih ditemukan kelemahan yang perlu untuk diperbaiki. Berikut rekomendasi perbaikannya: membuat *Standard Operating Procedure* (SOP) tertulis, mendokumentasikan hasil penilaian berdasarkan periode penilaian, menyampaikan hasil penilaian kepada bawahan secara tepat waktu, menambah indikator *hard skill*, memberikan pelatihan kepada penilai, memperbaiki sub indikator kinerja yang terdapat dalam formulir penilaian.

Kata kunci: audit operasional, fungsi penilaian kinerja, karyawan.

## ABSTRACT

### **OPERASIONAL AUDIT OF EMPLOYEE PERFORMANCE APPRAISAL FUNCTION (Case Studi at ELS Computer)**

*This study aims to determine what the results of the operational audit of employee performance appraisal function. This study at ELS Computer.*

*Data was collected by using observation, interview, checklist, and documentation techniques. The data analysis technique used was qualitative descriptive based on the stages of implementing an operational audit in the form of a preliminary survey, review and testing of the management control system, detailed testing, and report development.*

*Overall, the audit results showed that the implementation of activities in employee performance appraisal function was still finds weakness that need to be improve. The following were recommendations for improvement: creating a written Standard Operating Procedure (SOP), documenting the results of the assessment based on the assessment period, deliver the results of the assessment to subordinates in a timely manner, adding hard skill indicators, providing training to appraisers, repair the performance sub-indicators contained in the assessment form.*

*Keywords: operational audit, performance appraisal function, employee.*