ABSTRAK

"PROSEDUR RETUR PEMBELIAN PADA DEPARTEMEN *ACCOUNTING* DI HOTEL CORE BONNET SURABAYA" yang mana bertujuan untuk mengetahui sistem Pengembalian barang atau retur yang sering terjadi di Hotel Core Bonnet Surabaya dilakukan untuk *Receiving* Departemen.

Prosedur retur pembelian di Hotel Core Bonnet sudah sesuai dengan prosedur retur dari Wiratna (2015). Prosedur retur pembelian di Hotel Core Bonnet meliputi, bagian gudang, bagian administrasi, bagian *supplier*, dan bagian produksi. Retur pembelian terjadi bukan kesalahan pengiriman tetapi yang sering terjadi barang yang diterima sudah mendekati bahkan ada yang kadaluwarsa pihak gudang tetap meningkatkan pengawasan terhadap barang-barang yang dibeli dikarenakan mutu makanan di Hotel Core Bonnet merupakan mutu layanan yang harus dijamin, Sehingga pihak gudang dapat memberikan peringatan kepada *supplier* untuk tidak mengulanginya lagi dan apabila terjadi lagi maka sebaiknya dilakukan penunjukan *supplier* baru.

Kata-Kata Kunci: *Prosedur, Retur, Pembelian dan Penjualan Accounting Departemen*

ABSTRACT

"PROCEDURE OF PURCHASE DEPARTMENT IN DEPARTMENT ACCOUNTING IN HOTEL CORE BONNET SURABAYA" which aims to know the system Returns goods or returns that often occur at Hotel Core Bonnet Surabaya done for Receiving Departement.

The purchase return procedure at Core Bonnet Hotel is in accordance with the return procedure from Wiratna (2015). The purchase return procedure at Core Bonnet Hotel includes the warehouse, administration, supplier and production parts. Purchase returns occur not delivery errors, but often the goods received are already approaching, even there are those who have expired, the warehouse continues to increase supervision of the goods purchased because the quality of food at the Core Bonnet Hotel is a quality service that must be guaranteed, so the warehouse can provide warnings to the supplier not to repeat it again and if it happens again it is better to appoint a new supplier.

Keywords*: Procedure, Returns, Purchases and Sales Accounting Departments*