

ABSTRACT

The purpose of this study is to explain the procedure for recording incoming goods at Surabaya Melko Stores. Data collection was obtained through interviews, observations, arrangements and literature study. The results showed that the procedure for recording incoming goods was not in accordance with Mulyadi (2016), the procedure proposed by Mulyadi included 5 (five) parts including other parts of production, parts of warehouses, parts of inventory cards, parts of inventory and parts of journals, and steps recording of incoming goods in Melko Surabaya Store, there are 3 (three) parts that make recording of incoming goods, namely agents, owner's part and warehouse's part. Related to the buildup of work performed by the writer in Melko Surabaya store related to work in the warehouse.

Keywords: Procedure, recording, and entry items.

ABSTRAK

Tujuan penelitian ini adalah untuk menjelaskan prosedur pencatatan barang masuk di Toko Melko Surabaya. Pengumpulan data diperoleh melalui wawancara, observasi, dokumentasi dan studi pustaka. Hasil penelitian menunjukkan bahwa prosedur pencatatan barang masuk belum sesuai dengan Mulyadi (2016), prosedur yang dikemukakan oleh Mulyadi terdapat 5 (lima) bagian antara lain bagian produksi, bagian gudang, bagian kartu persediaan, bagian kartu biaya dan bagian jurnal, sedangkan langkah-langkah pencatatan barang masuk di Toko Melko Surabaya terdapat 3 (tiga) bagian yang menjalankan pencatatan barang masuk yaitu agen, bagian pemilik dan bagian gudang. Sehingga ditemukan penumpukan pekerjaan yang dialami oleh penulis di toko Melko Surabaya dikarenakan banyaknya pekerjaan di gudang.

Kata kunci : Prosedur, pencatatan, dan barang masuk.