

ABSTRACT

The purpose of this study is to explain the procedure for recording incoming and outgoing goods at PT Sapta Pusaka Boga (Parisienne Pastry Bakery Restaurant 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 PT Sapta Pusaka Boga (Surabaya Parisienne Pastry Bakery Restaurant Stores), 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 PT Sapta Pusaka Boga (Surabaya Parisienne Pastry Bakery Restaurant Stores) related to work in the warehouse.

Keywords: Procedure, recording, entry items and out items.

ABSTRAK

Tujuan penelitian ini adalah untuk menjelaskan prosedur pencatatan barang masuk dan barang keluar di PT Sapta Pusaka Boga (Toko Parisienne Pastry Bakery Resto Surabaya). Pengumpulan data diperoleh melalui wawancara, observasi, dokumentasi dan studi pustaka. Hasil penelitian menunjukkan bahwa prosedur pencatatan barang masuk dan barang keluar 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 PT Sapta Pusaka Boga (Toko Parisienne Pastry Bakery Resto 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 PT Sapta Pusaka Boga (Toko Parisienne Pastry Bakery Resto Surabaya) dikarenakan banyaknya pekerjaan di gudang.

Kata kunci : Prosedur, pencatatan, barang masuk dan barang keluar.