

ABSTRAK

Penelitian dilakukan di CV Sumber Jaya Utama Surabaya dengan judul Prosedur Pencatatan Barang Masuk ini bertujuan untuk mengetahui prosedur pencatatan barang masuk di CV Sumber Jaya Utama Surabaya. Penelitian ini menggunakan metode kualitatif deskriptif. Teknik pengumpulan data menggunakan observasi, wawancara, dan dokumentasi. Hasil penelitian ini sepenuhnya belum sesuai dengan teori Mulyadi (2016), dimana prosedur menurut Mulyadi ada beberapa bagian yaitu bagian produksi, bagian gudang, bagian kartu persediaan, bagian kartu biaya, dan bagian jurnal, sedangkan di CV Sumber Jaya Utama Surabaya terdapat 3 bagian yang menjalankan pencatatan barang masuk yaitu bagian gudang, bagian kartu persediaan, dan bagian jurnal pencatatan.

Kata Kunci: Prosedur, Pencatatan Barang Masuk.

ABSTRACT

The research was conducted at CV Sumber Jaya Utama Surabaya with the title Procedure for Recording Goods Entered. The aim was to find out the procedure for recording incoming goods at CV Sumber Jaya Utama Surabaya. This study uses a descriptive qualitative method. Data collection techniques using observation, interviews, and documentation. The results of this study are not fully in accordance with Mulyadi's theory (2016), where the procedure according to Mulyadi has several parts, namely the production section, warehouse section, inventory card section, cost card section, and journal section, while at CV Sumber Jaya Utama Surabaya there are 3 sections that Carry out recording of incoming goods, namely the warehouse section, the inventory card section, and the recording journal section.

Keywords: Procedure, Recording of Incoming Goods.