
**COMPLIANCE AUDIT OF STANDARD OPERATIONAL PROCEDURES
(SOP) FOR PURCHASING OF MERCHANDISE INVENTORY AT PT
TRINITI PERKASA INTERNASIONAL**

Silvia Ananda^{1*}, Irsutami²^{1,2} Department of Business Management, Batam State Polytechnic, Batam, Indonesia[*silvia.annda@gmail.com](mailto:silvia.annda@gmail.com)

ARTICLE INFO	ABSTRACT
Received: diisi oleh tim JBM Revised: diisi oleh tim JBM Approved: diisi oleh tim JBM	The purpose of this research was to determine the compliance level of employee with the Standard Operating Procedure (SOP) for purchasing merchandise at PT Trinito Perkasa Internasional. The data collection method used interviews based on the Internal Control Questionnaires (ICQ) then continued with observation and inspection for the implementation of tests based on the control testing program, while the analytical method used was descriptive. The results showed that the compliance level of employee was 66.14%. The recommended recommendations are simplification of SOP, improvement of document design, and improvement of archival management.
Keywords: Compliance Audit, Standard Operating Procedures (SOP) of Purchasing Merchandise Inventory, Recommendation.	

INTRODUCTION

A compliance audit is a very important review of a company. The benefit of conducting a compliance audit is to find out and determine whether the units/divisions in a company have complied with and implemented the rules and procedures made by higher authorities. An operational activity is controlled through the existence of Standard Operating Procedures, if all employees comply with the Standard Operating Procedures, it will certainly help the leadership in controlling the company, because one form of controlling the company's operations is by making Standard Operating Procedures.

PT Trinito Perkasa Internasional is one of the retail companies in Batam City which has several outlets or offline stores spread across three major malls in Batam City, namely Nagoya Hill mall, Mega mall and Grand Batam mall. In addition to developing its business through offline stores, PT Trinito Perkasa Internasional also has online stores on several social media platforms, including Shopee, Bukalapak, JD.ID, Blibli, Lazada and Tokopedia. All outlets sell a variety of goods that are dominantly bought by domestic and foreign tourists and some secondary to tertiary needs.

Even though the current pandemic worldwide has had a huge impact, including in the trade (retail) business, which is known to have decreased the company's turnover, PT Trinito Perkasa Internasional is still able to continue its operational

activities through its online store, so this has led to increased consumption of merchandise through online purchases.

The increasing demand for merchandise through online purchases at PT Trinito Perkasa Internasional certainly affects the purchase or addition of stock of merchandise inventory at the company and this causes a discrepancy between the procedures for purchasing merchandise carried out by employees in the outlets with the Standard Operating Procedures applicable in the company. Considering that during the pandemic which then led to an increase in online purchases, PT Trinito Perkasa Internasional has also never conducted an audit of compliance with the Standard Operating Procedures for purchasing merchandise. So, when referring to the problem above, the Author feels need to evaluate and audit the process of purchasing merchandise procedures so that all activities related to purchasing merchandise run smoothly and in accordance with procedures determined by the company through the applicable Standard Operating Procedures due to Standard Operating Procedures is an important element that must exist as a reference/standardization of the work carried out by employees in the company in completing special work, reducing errors or omissions because it does not rule out the possibility of human errors in the field.

It is hoped that with the evaluation and audit of the procedure for purchasing merchandise inventory at PT Trinito Perkasa Internasional, it can be seen the compliance level of employee with the Standard Operating Procedures applicable in the company and prevent and minimize errors that can occur in these operational activities.

Based on the background and problems described above, the Author is interested in conducting research with the title "Compliance Audit with Standard Operating Procedures (SOP) for Purchasing of Merchandise Inventory at PT Trinito Perkasa Internasional".

METHOD

The research method used by the author is a descriptive analysis method where the author will provide an overview of the level of compliance of employees of PT Trinito Perkasa Internasional to the Standard Operating Procedures for purchasing merchandise that has been determined and applies at PT Trinito Perkasa Internasional. The analysis is divided into two, namely analysis based on the results of filling out the ICQ and analysis based on the results of compliance testing. The data collection method is carried out with the following techniques:

a) Observation

The author made direct observations on the object under study in order to obtain a general description of the procedure for purchasing merchandise at PT Trinito Perkasa Internasional and related to the evidence in direct observation.

b) Interview

Direct interviews with authorized sources were conducted using Internal Control Questionnaires (ICQ) which had been prepared and prepared by the author as an auditor based on the Company's Operational Standards for purchasing

merchandise. The speakers or auditees are employees of PT Trinita Perkasa Internasional.

c) Document Inspection

After conducting an interview with the auditee, the results of the interview will be tested by the author as an auditor by inspecting the related documents. Inspection of this document will be based on the audit program that has been created by the Author.

RESULTS AND DISCUSSION

Internal Control Questionnaires (ICQ)

The attached ICQ is made based on the Standard Operating Procedure (SOP) for purchasing merchandise that applies at PT Trinita Perkasa Internasional. ICQ was created to check the company's internal performance and the level of employee compliance in the field, especially in the procedure for purchasing merchandise. The following is an ICQ table created by the author:

Table 1. Results of Filling Internal Control Questionnaires (ICQ)

Source: Self-processed

No.	Question	Yes	No	Comment
1.	Is every purchase of goods subject to an adjustment check between the Purchase Order and the Travel Certificate? in the form of: a) Type b) Quantity c) Specification	√		
2.	If when the purchased item arrives at the outlet and does not match the specifications stated in the Purchase Order, can the item be returned?	√		
3.	Is every time the goods are returned, a debit memo is made?	√		
4.	Is every item purchased to the outlet equipped with supporting documents in the form of: a) <i>Delivery Order</i> b) <i>Invoice</i>	√		
5.	When the purchased item is received, will it be authorized by an authorized employee?	√		
6.	Is every item purchased into the warehouse updated to the inventory card?	√		
7.	Is every item purchased entering the warehouse data input into the system?	√		
8.	When inputting goods purchase data into the system, is it in accordance with: a) Item name b) Item type c) Number of goods d) Item code	√		
9.	Is the goods receipt report made at the end of the month for every item purchased entering the outlet?	√		
10.	Is the goods receipt report duplicated and given to the accounting department?	√		

The results of the tabulation of the answers to the Internal Control Questionnaires (ICQ) above are as follows:

Table 2. Tabulation Results of Internal Control Questionnaires (ICQ) Answer
Source: Self-processed

Description	Yes	No
Total of answers	10	0
Total	10	0
Percentage	100%	0%

Conclusion Based on ICQ Answer Results

Based on the results of the tabulation of ICQ answers above, the percentage of ICQ answers is 100% and it can be concluded that the employees at PT Triniti Perkasa Internasional have complied with the applicable Standard Operating Procedures.

For the purposes of interpreting the results of the calculation of the percentage of ICQ answers, the author uses the provisions proposed by Champion (2009) in the article Siregar, N. B. (2019) which states the classification of effectiveness assessment criteria as follows:

Table 3. Effectiveness Assessment Criteria
Source: Champion (2009)

SCORE	EFFECTIVENESS CRITERIA
0% - 25%	Ineffective
25% - 50%	Less Effective
50% - 75%	Effective
75% - 100%	Very Effective

Based on the Champion method, the results of the ICQ answer tabulation percentage calculation of 100% are included in the very effective criteria. So it can be concluded temporarily that the employees at PT Triniti Perkasa Internasional have carried out and complied with the Standard Operating Procedures for purchasing merchandise that have been made and applicable in the company.

Control Testing Check Program

The control testing program was created by the author with the aim of being a guide for the author to carry out tests in the context of specific proof of all "YES" answers to the results of filling out ICQ answers.

Table 4. Control Testing Check Program
Source: Self-processed

No.	Controlling Procedures	Notes/Evidence
1	Ask for 5 samples of merchandise purchase data that has been inputted	1. On August 28, 2021, there was a purchase of 6 pcs of merchandise consisting of: <ul style="list-style-type: none"> • 6 pcs ARMAF CLUB NUIT EDP L100 From Toko Pasindo with a value of Rp.2,310,000.

	<p>into the system.</p>	<ol style="list-style-type: none"> 2. On August 28, 2021, there was a purchase of 12 pcs of merchandise consisting of: <ul style="list-style-type: none"> • 12 Pcs BILLIONS COFFEE CAP HORSE 40GR From PT HASINDO with a value of Rp306,000. 3. On September 3, 2021, there was a purchase of 12 pcs of merchandise consisting of: <ul style="list-style-type: none"> • 12 pcs NARAYA 500*24 BAG XIAOHAHA CANDY From PTISJ with a value of Rp. 300,000. 4. On 12 September 2021, there was a purchase of 82 pcs of merchandise consisting of: <ul style="list-style-type: none"> • 6 pcs JAGUAR CLASICC BLACK M100 • 1 pcs SJP LOVELY EDP L100 • 3 pcs DVD COOL WATER EDT M125 • 36 pcs EMPER TOOL BOX EDT M100 • 36 pcs EMPER TOOL BOX SILVERT EDT M100 From PASINDO with a value of Rp12,870,000. 5. On September 23, 2021, there was a purchase of 32 pcs of merchandise consisting of: <ul style="list-style-type: none"> • 16 pcs COFFEE POWDER TANKER CAP OLD 370G*16P • 16 pcs COFFEE POWDER TANKER CAP NEW 370G*16P From PT ROBUSTA with a value of Rp. 589,025.
2	<p>Check the 5 samples whether they have been supported by Purchase Orders, Invoices, travel documents, Delivery Orders, Quotations, and goods received in accordance with the Purchase Order in terms of type, quantity, price and specifications of the goods.</p>	<ol style="list-style-type: none"> 1. Samples of merchandise purchase data dated August 28, 2021, have been supported by: <ul style="list-style-type: none"> • Purchase Order in the form of chat via whatsapp dated 27 August 2021 • Delivery Order in the form of chat via whatsapp dated August 28, 2021 • Invoice dated 28 August 2021 which has been authorized by the store employee (Mrs. Mariani H.) • Quotation can no longer be found because the supplier's offer occurred several years ago, but the previous price list has been inputted into the system • Travel Letter is not given by the Supplier during the delivery of the goods. The company does the matching of incoming goods using Invoice <p>The goods received are in accordance with the Invoice and Purchase Order (whatsapp chat) both types, quantities, prices, and specifications of goods. The evidence is attached to the appendix 1.1 No. 1.</p> 2. Samples of merchandise purchase data dated August 28, 2021, have been supported by: <ul style="list-style-type: none"> • Purchase Order in the form of chat via whatsapp dated 27 August 2021 • Delivery Order in the form of chat via whatsapp dated August 28, 2021 • Invoice dated 28 August 2021 which has been authorized by the store employee (Mrs. Mariani H.)

		<ul style="list-style-type: none"> • Quotation in the form of a promo price offer via whatsapp chat dated 27 August 2021 • Travel Letter is not given by the Supplier during the delivery of the goods. The company does the matching of incoming goods using Invoice <p>The goods received are in accordance with the Invoice and Purchase Order (whatsapp chat) both types, quantities, prices, and specifications of goods. The evidence is attached to the appendix 1.1 No. 2.</p> <p>3. Samples of merchandise purchase data dated September 3, 2021, have been supported by:</p> <ul style="list-style-type: none"> • Purchase Order in the form of chat via whatsapp on September 2, 2021 • Delivery Order in the form of chat via whatsapp dated 03 September 2021 • Invoice dated 03 September 2021 which has been authorized by the store employee (Mrs. Mariani H.) • Quotation cannot be found anymore because the supplier's offer occurred several years ago, but the previous price list has been inputted into the system • Travel Letter is not given by the Supplier during the delivery of the goods. The company does the matching of incoming goods using Invoice <p>The goods received are in accordance with the Invoice and Purchase Order (whatsapp chat) both types, quantities, prices, and specifications of goods. The evidence is attached to the appendix 1.1 No. 3.</p> <p>4. Sample data on purchase of merchandise on September 12, 2021, supported by:</p> <ul style="list-style-type: none"> • Purchase Order in the form of chat via whatsapp dated 12 September 2021 • Delivery Order in the form of chat via whatsapp dated 12 September 2021 • Invoice dated 12 September 2021 which has been authorized by the store employee (Mrs. Mariani H.) • Quotation cannot be found anymore because the supplier's offer occurred several years ago, but the previous price list has been inputted into the system • Travel Letter is not given by the Supplier during the delivery of the goods. The company does the matching of incoming goods using Invoice <p>The goods received are in accordance with the Invoice and Purchase Order (whatsapp chat) in terms of type, quantity, price, and specifications of the goods. The evidence is attached to the appendix 1.1 No. 4</p> <p>5. Samples of merchandise purchase data dated September 23, 2021, have been supported by:</p>
--	--	--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

		<ul style="list-style-type: none"> • Purchase Order in the form of chat via whatsapp dated September 21, 2021 • Delivery Order in the form of chat via whatsapp dated 23 September 2021 • Invoice dated September 23, 2021 which has been authorized by the store employee (Mrs. Mariani H.) • Quotation in the form of product price offers via whatsapp chat dated 21 September 2021 • Travel Letter is not given by the Supplier during the delivery of the goods. The company does the matching of incoming goods using Invoice <p>The goods received are in accordance with the Invoice and Purchase Order (whatsapp chat) in terms of type, quantity, price, and specifications of the goods. The evidence is attached to the appendix 1.1 No. 5.</p>
3	Make a worksheet	Attached in Table 5.

4 Request 5 samples of Debit Memos.

PT. SRIJAYA RAYA PERKASA
 NO. RETUR 17520
 TANGGAL 20/02/2021
 NAMA TOKO PT. SRIJAYA RAYA PERKASA

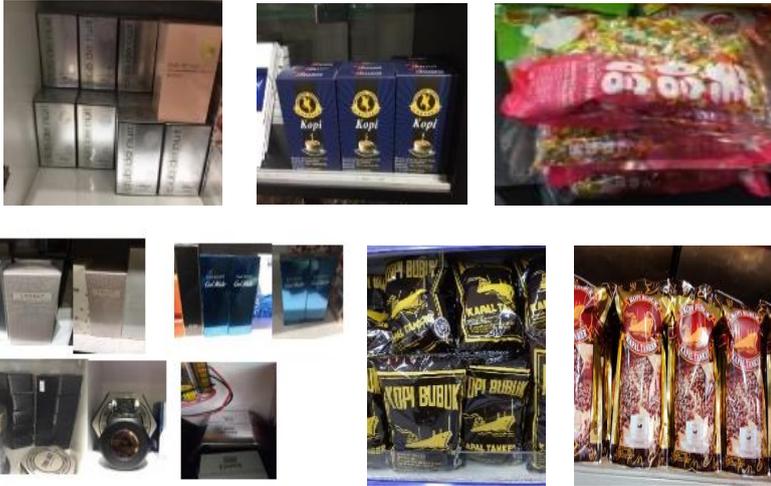
NOTA RETUR

1. Tidak dapat untuk dipotong (bila ada) untuk pembelian
 2. Ditinjau jika barang memang dipulihkan
 3. Nota Retur berlaku selama 3 bulan dari tanggal pembuatan

No.	Nama Barang	Qty	Harga Satuan	Jumlah	Keterangan
1	Koko Jeli Blackcurrant 750gr	10	20000	200000	
2	Manisan Jambu Biji 1kg	10	20000	200000	
3	Manisan Jeruk 1kg	10	20000	200000	
4	Manisan Lemon 1kg	10	20000	200000	
5	Manisan Nanas 1kg	10	20000	200000	
6	Manisan Apel 1kg	10	20000	200000	
7	Manisan Strawberry 1kg	10	20000	200000	
8	Manisan Blueberry 1kg	10	20000	200000	
9	Manisan Kiwi 1kg	10	20000	200000	
10	Manisan Peach 1kg	10	20000	200000	
11	Manisan Plum 1kg	10	20000	200000	
12	Manisan Persik 1kg	10	20000	200000	
13	Manisan Anggur 1kg	10	20000	200000	
14	Manisan Melon 1kg	10	20000	200000	
15	Manisan Semangka 1kg	10	20000	200000	
16	Manisan Nenas 1kg	10	20000	200000	
17	Manisan Apel 1kg	10	20000	200000	
18	Manisan Strawberry 1kg	10	20000	200000	
19	Manisan Blueberry 1kg	10	20000	200000	
20	Manisan Kiwi 1kg	10	20000	200000	
21	Manisan Peach 1kg	10	20000	200000	
22	Manisan Plum 1kg	10	20000	200000	
23	Manisan Persik 1kg	10	20000	200000	
24	Manisan Anggur 1kg	10	20000	200000	
25	Manisan Melon 1kg	10	20000	200000	
26	Manisan Semangka 1kg	10	20000	200000	
27	Manisan Nenas 1kg	10	20000	200000	
28	Manisan Apel 1kg	10	20000	200000	
29	Manisan Strawberry 1kg	10	20000	200000	
30	Manisan Blueberry 1kg	10	20000	200000	
31	Manisan Kiwi 1kg	10	20000	200000	
32	Manisan Peach 1kg	10	20000	200000	
33	Manisan Plum 1kg	10	20000	200000	
34	Manisan Persik 1kg	10	20000	200000	
35	Manisan Anggur 1kg	10	20000	200000	
36	Manisan Melon 1kg	10	20000	200000	
37	Manisan Semangka 1kg	10	20000	200000	
38	Manisan Nenas 1kg	10	20000	200000	
39	Manisan Apel 1kg	10	20000	200000	
40	Manisan Strawberry 1kg	10	20000	200000	
41	Manisan Blueberry 1kg	10	20000	200000	
42	Manisan Kiwi 1kg	10	20000	200000	
43	Manisan Peach 1kg	10	20000	200000	
44	Manisan Plum 1kg	10	20000	200000	
45	Manisan Persik 1kg	10	20000	200000	
46	Manisan Anggur 1kg	10	20000	200000	
47	Manisan Melon 1kg	10	20000	200000	
48	Manisan Semangka 1kg	10	20000	200000	
49	Manisan Nenas 1kg	10	20000	200000	
50	Manisan Apel 1kg	10	20000	200000	
51	Manisan Strawberry 1kg	10	20000	200000	
52	Manisan Blueberry 1kg	10	20000	200000	
53	Manisan Kiwi 1kg	10	20000	200000	
54	Manisan Peach 1kg	10	20000	200000	
55	Manisan Plum 1kg	10	20000	200000	
56	Manisan Persik 1kg	10	20000	200000	
57	Manisan Anggur 1kg	10	20000	200000	
58	Manisan Melon 1kg	10	20000	200000	
59	Manisan Semangka 1kg	10	20000	200000	
60	Manisan Nenas 1kg	10	20000	200000	
61	Manisan Apel 1kg	10	20000	200000	
62	Manisan Strawberry 1kg	10	20000	200000	
63	Manisan Blueberry 1kg	10	20000	200000	
64	Manisan Kiwi 1kg	10	20000	200000	
65	Manisan Peach 1kg	10	20000	200000	
66	Manisan Plum 1kg	10	20000	200000	
67	Manisan Persik 1kg	10	20000	200000	
68	Manisan Anggur 1kg	10	20000	200000	
69	Manisan Melon 1kg	10	20000	200000	
70	Manisan Semangka 1kg	10	20000	200000	
71	Manisan Nenas 1kg	10	20000	200000	
72	Manisan Apel 1kg	10	20000	200000	
73	Manisan Strawberry 1kg	10	20000	200000	
74	Manisan Blueberry 1kg	10	20000	200000	
75	Manisan Kiwi 1kg	10	20000	200000	
76	Manisan Peach 1kg	10	20000	200000	
77	Manisan Plum 1kg	10	20000	200000	
78	Manisan Persik 1kg	10	20000	200000	
79	Manisan Anggur 1kg	10	20000	200000	
80	Manisan Melon 1kg	10	20000	200000	
81	Manisan Semangka 1kg	10	20000	200000	
82	Manisan Nenas 1kg	10	20000	200000	
83	Manisan Apel 1kg	10	20000	200000	
84	Manisan Strawberry 1kg	10	20000	200000	
85	Manisan Blueberry 1kg	10	20000	200000	
86	Manisan Kiwi 1kg	10	20000	200000	
87	Manisan Peach 1kg	10	20000	200000	
88	Manisan Plum 1kg	10	20000	200000	
89	Manisan Persik 1kg	10	20000	200000	
90	Manisan Anggur 1kg	10	20000	200000	
91	Manisan Melon 1kg	10	20000	200000	
92	Manisan Semangka 1kg	10	20000	200000	
93	Manisan Nenas 1kg	10	20000	200000	
94	Manisan Apel 1kg	10	20000	200000	
95	Manisan Strawberry 1kg	10	20000	200000	
96	Manisan Blueberry 1kg	10	20000	200000	
97	Manisan Kiwi 1kg	10	20000	200000	
98	Manisan Peach 1kg	10	20000	200000	
99	Manisan Plum 1kg	10	20000	200000	
100	Manisan Persik 1kg	10	20000	200000	
101	Manisan Anggur 1kg	10	20000	200000	
102	Manisan Melon 1kg	10	20000	200000	
103	Manisan Semangka 1kg	10	20000	200000	
104	Manisan Nenas 1kg	10	20000	200000	
105	Manisan Apel 1kg	10	20000	200000	
106	Manisan Strawberry 1kg	10	20000	200000	
107	Manisan Blueberry 1kg	10	20000	200000	
108	Manisan Kiwi 1kg	10	20000	200000	
109	Manisan Peach 1kg	10	20000	200000	
110	Manisan Plum 1kg	10	20000	200000	
111	Manisan Persik 1kg	10	20000	200000	
112	Manisan Anggur 1kg	10	20000	200000	
113	Manisan Melon 1kg	10	20000	200000	
114	Manisan Semangka 1kg	10	20000	200000	
115	Manisan Nenas 1kg	10	20000	200000	
116	Manisan Apel 1kg	10	20000	200000	
117	Manisan Strawberry 1kg	10	20000	200000	
118	Manisan Blueberry 1kg	10	20000	200000	
119	Manisan Kiwi 1kg	10	20000	200000	
120	Manisan Peach 1kg	10	20000	200000	
121	Manisan Plum 1kg	10	20000	200000	
122	Manisan Persik 1kg	10	20000	200000	
123	Manisan Anggur 1kg	10	20000	200000	
124	Manisan Melon 1kg	10	20000	200000	
125	Manisan Semangka 1kg	10	20000	200000	
126	Manisan Nenas 1kg	10	20000	200000	
127	Manisan Apel 1kg	10	20000	200000	
128	Manisan Strawberry 1kg	10	20000	200000	
129	Manisan Blueberry 1kg	10	20000	200000	
130	Manisan Kiwi 1kg	10	20000	200000	
131	Manisan Peach 1kg	10	20000	200000	
132	Manisan Plum 1kg	10	20000	200000	
133	Manisan Persik 1kg	10	20000	200000	
134	Manisan Anggur 1kg	10	20000	200000	
135	Manisan Melon 1kg	10	20000	200000	
136	Manisan Semangka 1kg	10	20000	200000	
137	Manisan Nenas 1kg	10	20000	200000	
138	Manisan Apel 1kg	10	20000	200000	
139	Manisan Strawberry 1kg	10	20000	200000	
140	Manisan Blueberry 1kg	10	20000	200000	
141	Manisan Kiwi 1kg	10	20000	200000	
142	Manisan Peach 1kg	10	20000	200000	
143	Manisan Plum 1kg	10	20000	200000	
144	Manisan Persik 1kg	10	20000	200000	
145	Manisan Anggur 1kg	10	20000	200000	
146	Manisan Melon 1kg	10	20000	200000	
147	Manisan Semangka 1kg	10	20000	200000	
148	Manisan Nenas 1kg	10	20000	200000	
149	Manisan Apel 1kg	10	20000	200000	
150	Manisan Strawberry 1kg	10	20000	200000	
151	Manisan Blueberry 1kg	10	20000	200000	
152	Manisan Kiwi 1kg	10	20000	200000	
153	Manisan Peach 1kg	10	20000	200000	
154	Manisan Plum 1kg	10	20000	200000	
155	Manisan Persik 1kg	10	20000	200000	
156	Manisan Anggur 1kg	10	20000	200000	
157	Manisan Melon 1kg	10	20000	200000	
158	Manisan Semangka 1kg	10	20000	200000	
159	Manisan Nenas 1kg	10	20000	200000	
160	Manisan Apel 1kg	10	20000	200000	
161	Manisan Strawberry 1kg	10	20000	200000	
162	Manisan Blueberry 1kg	10	20000	200000	
163	Manisan Kiwi 1kg	10	20000	200000	
164	Manisan Peach 1kg	10	20000	200000	
165	Manisan Plum 1kg	10	20000	200000	
166	Manisan Persik 1kg	10	20000	200000	
167	Manisan Anggur 1kg	10	20000	200000	
168	Manisan Melon 1kg	10	20000	200000	
169	Manisan Semangka 1kg	10	20000	200000	
170	Manisan Nenas 1kg	10	20000	200000	
171	Manisan Apel 1kg	10	20000	200000	
172	Manisan Strawberry 1kg	10	20000	200000	
173	Manisan Blueberry 1kg	10	20000	200000	
174	Manisan Kiwi 1kg	10	20000	200000	
175	Manisan Peach 1kg	10	20000	200000	
176	Manisan Plum 1kg	10	20000	200000	
177	Manisan Persik 1kg	10	20000	200000	
178	Manisan Anggur 1kg	10	20000	200000	
179	Manisan Melon 1kg	10	20000	200000	
180	Manisan Semangka 1kg	10	20000	200000	
181	Manisan Nenas 1kg	10	20000	200000	
182	Manisan Apel 1kg	10	20000	200000	
183	Manisan Strawberry 1kg	10	20000	200000	
184	Manisan Blueberry 1kg	10	20000	200000	
185	Manisan Kiwi 1kg	10	20000	200000	
186	Manisan Peach 1kg	10	20000	200000	
187	Manisan Plum 1kg	10	20000	200000	
188	Manisan Persik 1kg	10	20000	200000	
189	Manisan Anggur 1kg	10	20000	200000	

<p>number, quantity, explanation of the reason for returning, authorization and supplier address.</p>	<p>expired</p> <ul style="list-style-type: none"> - Starway Yam Cookies Peanut 400 gr 1 pc with the reason the item has spoilage - Rocari Valive isi 80 pack 1 pc with the reason the item has expired - Owl Coffee Tarik Coconut 540 gr 24 bks with the reason the item has expired - Owl Coffee Tarik Hazelnut 540 gr 5 bks with the reason the item has expired - Owl Coffee Tarik Hazelnut 540 gr 1 bks with the reason the item has expired - Owl White Coffee Tarik 540 gr 9 bks with the reason the item has expired <p>There is no No. Purchase Order due to ordering via whatsapp chat (Evidence attached in attachment 1.2 No. 1). This Debit Memo has been authorized by the shop employee (Mr. Asiong).</p> <p>2. Debit Memo to PT SRIJAYA RAYA PERKASA having its address at Tunas Industrial Estate Blok 1 A, Belian, Kec. Batam City, Batam City, Riau Islands 29444, has been filled with:</p> <ul style="list-style-type: none"> • No. return 18148 • Return date March 19, 2021 • Types of returned goods: <ul style="list-style-type: none"> - Pocy Banana 42 gr 4 bks with the reason the item has expired - Pocy Double Coklat 47gr 6 bks with the reason the item has expired - Rocari Kacang Isi 50 gr 1 bks with the reason the item has expired - Meriland 4x70 gr 9 box with the reason the item has expired - Meriland 6x50 gr 2 box with the reason the item has expired - Wanfa 50 gr 1 bks with the reason the item has expired <p>There is no No. Purchase Order due to ordering via whatsapp chat (Evidence is attached in attachment 1.2 No. 2). This Debit Memo has been authorized by the store employee (Mrs. Mariani H.).</p> <p>3. Debit Memo to CV FANCYLAND FOOD having its address at Greenland Complex Blok A1 & A2 Batam Center, Batam, filled with:</p> <ul style="list-style-type: none"> • No. return 1447 • Return date April 26, 2021 • Type of goods returned: <ul style="list-style-type: none"> - Evoliya 300 gr Jival 1 bks with the reason the item has expired - Evoliya 400 gr Moda 1 bks with the reason the item has expired - Evoliya 300 gr Jival 1 bks with the reason the item has expired - Evoliya 400 gr Moda 1 bks with the reason the item has expired - Aksu Bar 100 gr Strawberry 22 bks with the reason the item has expired - Aksu Bar 100 gr Hazelnut 1 bks with the reason the item has expired - Aksu Bar 100 gr Strawberry 22 bks with the reason the item has expired - Aksu Bar 100 gr Hazelnut 1 bks with the reason the item has
-------------------------------------------------------------------------------------------------------	----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

		<p>expired</p> <p>There is no No. Purchase Order due to ordering via whatsapp chat (Evidence is attached in attachment 1.2 No. 3). This Debit Memo has been authorized by the store employee (Mr. Amok).</p> <p>4. Debit Memo to PT SRIJAYA RAYA PERKASA having its address at Tunas Industrial Estate Blok 1 A, Belian, Kec. Batam City, Batam City, Riau Islands 29444, has been filled with:</p> <ul style="list-style-type: none"> • No. return 18495 • Return date May 27, 2021 • Type of goods returned: <ul style="list-style-type: none"> - Owl Teh Tarik 1 bks with the reason the item has expired - White Coffe 2 bks with the reason the item has expired - Mr SB Shortcake 2 bks with the reason the item has expired - Henog Rali 2 bks with the reason the item has expired - Wellnut 1 bks with the reason the item has expired - Sarma Seawed 20 bks with the reason the item has expired - Sewmelting Ginger 6 bks with the reason the item has expired - Sewmelting Coconut 4 bks with the reason the item has expired - Sewmelting Leci 1 bks with the reason the item has expired - Koko Jelly Mangga 120 1 bks with the reason the item has expired - Koko Jelly Apel 120 3 bks with the reason the item has expired - Koko Jelly Yogurt 120 3 bks with the reason the item has expired - Koko Jelly Apel 380 4 bks with the reason the item has expired <p>There is no No. Purchase Order due to ordering via whatsapp chat (Evidence is attached to attachment 1.2 No. 4). This Debit Memo has been authorized by the store employee (Mr. Alex).</p> <p>5. Debit Memo to PT SRIJAYA RAYA PERKASA having its address at Tunas Industrial Estate Blok 1 A, Belian, Kec. Batam City, Batam City, Riau Islands 29444, has been filled with:</p> <ul style="list-style-type: none"> • No. return 04506 • Return date 15 May 2021 • Types of returned goods: <ul style="list-style-type: none"> - TN Choconut 120 gr 5 packs with the reason the item has expired - TN Popnoa Pumpkin 110 gr 3 packs with the reason the item has expired - Salted Pumpkin 110 gr 3 packs with the reason the item has expired - TN Cockstailnut 400 gr 2 packs with the reason the item has expired - TN Cockstailnut 160 gr 6 packs with the reason the item has expired - Salted Peanut 180 gr 9 packs with the reason the item has expired - Salted Broad Beans 400 gr with the reason the item has expired - Potato Stick 100 gr with the reason the item has expired <p>There is no No. Purchase Order due to ordering via whatsapp chat (Evidence is attached in attachment 1.2 No. 5). This Debit Memo has</p>
--	--	-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

		been authorized by the store employee (Mrs. Mariani H.).
6	Make a worksheet	Attached in Table 6.
7	Request 5 samples Delivery Order.	There is a Delivery Order but in the form of a whatsapp chat containing the date of the delivery order, the name and quantity of the goods to be sent. The evidence is attached to the appendix 1.2 No. 1 to 5.
8	Check whether there is a checklist and authorize the officer who received the item.	Every item that comes is checked by shop employees (Mrs. Mariani H./ Mr. Asiong/ Mrs. Kania/ Mr. Alex) together with the invoice. Then the store employee checks between the goods that come not using a Delivery Order (because the Delivery Order is in the form of a whatsapp chat) but with an invoice and the check is affixed with a checklist or the initials of the store employee who received the goods.
9	Make a worksheet	Attached in Table 7.
10	Choose 5 samples of goods in the warehouse (randomly).	
11	Check that the 5 samples have been recorded in the inventory card and have been recorded in the system.	<ol style="list-style-type: none"> 1. ARMAF CLUB NUIT EDP L100 has been recorded to the inventory card and has been updated into the merchandise inventory system with no. evidence PI-21/08/064 as many as 6 pieces. 2. BILLIONS COFFEE CAP HORSE 40GR has been recorded to the inventory card and has been updated into the merchandise inventory system with no. evidence PI-21/08/056 as many as 12 pieces. 3. NARAYA 500*24 BAG XIAOHAHA CANDY has been recorded to the inventory card and has been updated to the merchandise inventory system with no. evidence PI-21/09/059 as many as 12 pieces. 4. - JAGUAR CLASICC BLACK M100 has been recorded to the inventory card and has been updated into the merchandise inventory system with no. evidence PI-21/09/072 as many as 6 pieces. - SJP LOVELY EDP L100 has been recorded to the inventory card and has been updated into the merchandise inventory system with no. evidence PI-21/09/072 as many 1 piece. - DVD COOL WATER EDT M125 has been recorded to the inventory card and has been updated into the merchandise inventory system with no. evidence PI-21/09/072 as many as 3 pieces . - EMPER TOOL BOX EDT M100 has been recorded to the inventory card and has been updated into the merchandise inventory system with no. evidence PI-21/09/072 as many as 36 pieces.

		<p>- EMPER TOOL BOX SILVERT EDT M100 has been recorded to the inventory card and has been updated into the merchandise inventory system with no. evidence PI-21/09/072 as many as 36 pieces.</p> <p>5. - KOPI BUBUK CAP KAPAL TANKER OLD370G*16P has been recorded to the inventory card and has been updated into the merchandise inventory system with no. evidence PI21/09/099 as many as 16 pieces.</p> <p>- KOPI BUBUK CAP KAPAL TANKER NEW 370G*16P has been recorded to the inventory card and has been updated into the merchandise inventory system with no. evidence PI-21/09/099 as many as 16 pieces.</p>
12	Make a worksheet	Attached in Table 8.
13	Choose 10 samples of Purchase Order items contained in the system.	The company orders goods manually, namely through the chat application (Whatsapp), so that the Purchase Order is only in the form of chat (Whatsapp). The evidence is attached to the appendix 1.2 No. 1 to 5.
14	<p>Check whether the 10 sample Purchase Orders have been entered correctly into the system consisting of:</p> <ul style="list-style-type: none"> • Purchase Order Date • Purchase Order Number • Delivery Order Number • Name of goods • Types of goods • The amount of goods • Item code • Value of goods. 	<p>Purchase Order in the form of chat (Whatsapp) has been correctly entered into the system based on WhatsApp chat to the Supplier which consists of:</p> <ul style="list-style-type: none"> • Purchase order date • Item name • Item type • Item quantity • Item value • Item code <p>There is no Purchase Order Number and Delivery Order Number because the order is made via chat (Whatsapp). What is input into the system is a proof or reference number.</p>
15	Make a worksheet	Attached in Table 9.

Worksheet

Compliance Worksheet No. 3 Testing for Inputting Merchandise Purchase Data into the System

Here is attached working paper no. 3 with a sample in the form of goods data that has been inputted into the system which was chosen at random. This working paper is made with the aim of checking whether the data of goods that have been inputted into the system has been supported by Purchase Orders, Invoices, travel

documents, Delivery Orders, Quotations, and goods received in accordance with the Purchase Order in terms of type, quantity, price and specifications of the goods.

Table 5. Compliance Worksheet for Inputting Merchandise Purchase Data into the System

Source: Self-processed

Date	Supplier Name	Item Name	Total (In Rupiah)	Index					
				A	B	C	D	E	F
28/08/2021	TOKO PASINDO	6 Pcs ARMAF CLUB NUIT EDP L100	Rp 2.310.000	✓	✓	-	✓	-	-
28/08/2021	PT HASINDO	12 Pcs BILLIONS COFFE CAP KUDA 40GR	Rp 306.000	✓	✓	-	✓	✓	✓
03/09/2021	PT ISJ	12 Pcs Naraya 500*24 GR Bag XIAOHAHA CANDY	Rp 300.000	✓	✓	-	✓	-	✓
09/12/2021	TOKO PASINDO	-6 Pcs Jaguar Classic Black M100 -1 pcs SJP LOVELY EDP L100 -3 pcs DVD COOL WATER EDT M125 -36 pcs EMPER TOOL BOX EDT M100 -36 pcs EMPER TOOL BOX SILVERT EDT M100	Rp12.870.000	✓	✓	-	✓	-	✓
23/09/2021	PT. ROBUSTA	-16 pcs KOPI BUBUK CAP KAPAL TANKER OLD370G*16P -16 pcs KOPI BUBUK CAP KAPAL TANKER NEW 370G*16P	Rp 598.025	✓	✓	-	✓	✓	✓
TOTAL				5	5	0	5	2	4
Notes									
Samples are selected randomly in the form of data items that have been inputted into the system Supporting evidence in the form of Purchase Orders, Invoices, Travel Letters, Delivery Orders, Quotations and the suitability of the price of goods received with the Purchase Order.									
Conclusion									
Merchandise purchase data is almost in accordance with what is in the system, but there are shortcomings in the form of complete supporting evidence, namely a travel document that is not provided by the supplier, and only 1 Quotation is found because the company directly inputs Quotation data into the system so that the Quotation is not archived by the company. The company matches the incoming goods not using a Purchase Order but using the invoice received with evidence in the form of initials or checklists, there is a discrepancy in 1 sample of merchandise data that has been inputted into the system, namely in the form of a lack of physical quantity/quantity of merchandise that came with the goods that arrived. ordered. The procedures carried out are almost in accordance with the Standard Operating Procedures (SOP).									
Information									
A	Has been supported by Purchase Orders								
B	Has been supported by Invoice								
C	Has been supported by travel document								
D	Has been supported by Delivery Order								
E	Has been supported by Quotation								

F	Goods received in accordance with the Purchase Order
---	------------------------------------------------------

The compliance test paper for inputting merchandise purchase data into the system shows that there are 6 compliance indicators that must be paid attention to by employees (A – F) and the results show that from the 5 data sampled, omissions were found in the completeness of supporting documents related to the purchase of merchandise, namely in the form of Travel Letter, Quotation, and there is a discrepancy between the goods ordered and received in the form of a lack of physical quantity of the goods received. As a result of this negligence, it is difficult to check between the ordered goods and the goods delivered to the outlet because there is no travel document and it is difficult to find out the price quote that has been given by the previous supplier because the Quotation has never been archived.

Compliance Worksheet No. 6 regarding Testing for Completeness of Debit Memos

Here is attached working paper no. 6 with a sample in the form of a Debit Memo that was chosen at random. This working paper is made with the aim of checking whether the Debit Memo has been filled in completely with the date, type of goods returned, Purchase Order number, quantity, explanation of the reason for returning, authorization and supplier address.

Table 6. Compliance Worksheet for Completeness of Debit MemoDebi

Source: Self-processed

Date	Supplier Name	Return No.	Index						
			A	B	C	D	E	F	G
20/02/2021	PT SRIJAYA RAYA PERKASA	17520	✓	✓	-	✓	✓	✓	✓
19/03/2021	PT SRIJAYA RAYA PERKASA	18148	✓	✓	-	✓	✓	✓	✓
26/04/2021	CV FANCYLAND FOOD	1447	✓	✓	-	✓	✓	✓	✓
27/05/2021	PT SRIJAYA RAYA PERKASA	18495	✓	✓	-	✓	✓	✓	✓
15/05/2021	PT SRIJAYA RAYA PERKASA	4506	✓	✓	-	✓	✓	✓	✓
TOTAL			5	5	0	5	5	5	5
Notes									
Samples are selected randomly in the form of Debit Memos Supporting evidence in the form of a Purchase Order in the form of a Whatsapp chat.									
Conclusion									
The Debit Memo has been filled in with the complete date, type of goods returned, quantity, explanation of the reason for returning, and the authorization and address of the Supplier, but the Purchase Order number was not found due to an order via whatsapp chat. The procedure carried out is almost in accordance with the Standard Operating Procedure (SOP).									
Information									
A	Return date								
B	Type of goods returned								
C	Purchase order number								
D	Quantity								
E	Explanation of the reason for returning								
F	Authorization								
G	Supplier address								

The working paper of compliance testing on the completeness of the debit memo shows that there are 7 compliance indicators that must be considered by employees (A – G) and the results show that of the 5 documents sampled, errors were found in filling out the Purchase Order number on the debit memo. As a result of this negligence, it is difficult to check between the goods to be returned and the goods that have been ordered.

Compliance Worksheet No. 9 regarding Testing for Checklists and Authorization of Goods Receiving Officers on Delivery Orders

Here is attached working paper no. 9 with a sample in the form of a Delivery Order that was chosen at random. This working paper is made with the aim of checking whether there is a checklist and authorization of the officer who receives the goods on the Delivery Order.

Table 7. Compliance Worksheet for Checklists and Authorization of Goods Receiving Officers on Delivery Orders

Source: Self-processed

Date	Supplier Name	Delivery Order Sample	Index	
			A	B
28/08/2021	TOKO PASINDO	Samples are attached in appendix 1.2. No. 1.	-	-
28/08/2021	PT. HASINDO	Samples are attached in appendix 1.2. No. 2.	-	-
03/09/2021	PT.ISJ	Samples are attached in appendix 1.2. No. 3.	-	-
12/09/2021	PASINDO	Samples are attached in appendix 1.2. No. 4.	-	-
23/09/2021	PT. ROBUSTA	Samples are attached in appendix 1.2. No. 5.	-	-
TOTAL			0	0
Notes				
Samples are selected randomly in the form of Delivery Order Supporting evidence in the form of Delivery Orders in the form of Whatsapp chat				
Conclusion				
There is no checklist and authorization because the Delivery Order is in the form of a Whatsapp chat containing confirmation of delivery of the goods, so there is no checklist and authorization for the officer who received the goods. The procedures carried out are not in accordance with the Standard Operating Procedures (SOP).				
Information				
A	Checklists of goods receiving officers			
B	Authorization of goods receiving officers			

The working paper on compliance testing with checkmarks and authorization of goods receiving officers on Delivery Orders shows that there are 2 compliance indicators that must be considered by employees (A – B) and the results show that of the 5 documents sampled, negligence was found in granting checklists and authorization the officer who receives the goods on the Delivery Order because the existing Delivery Order is not in the form of paper but in the form of a Whatsapp chat which cannot be checked and authorized on the chat. As a result of this negligence, it is difficult to check and legalize the goods sent to the outlet and the goods that have been ordered.

Compliance Worksheet No. 12 related to Testing on the Recording of Merchandise Purchases to the Inventory Card in the Warehouse and the Inventory Card in the System

Here is attached working paper no. 12 with samples in the form of merchandise in a randomly selected warehouse. This working paper is made with the aim of checking whether the sample of the goods has been recorded in the inventory card in the warehouse and has been recorded into the system.

Table 8. Compliance Worksheet for Recording Purchases of Merchandise to Inventory Cards in the Warehouse and Inventory Cards in the System

Source: Self-processed

No.	Item Sample	Item Name	Index	
			A	B
1		ARMAF CLUB NUIT EDP L100	√	√
2		BILLIONS COFFEE CAP KUDA 40GR	√	√
3		NARAYA 500G*24BAG XIAOHAHA CANDY	√	√
4		- JAGUAR CLASSIC BLACK M100 - SJP LOVELY EDP L100 - DVD COOL WATER EDT M125 - EMPER TOOL BOX EDT M100 - EMPER TOOL BOX SILVERT EDT M100	√	√
5		- KOPI BUBUK CAP KAPAL TANKER OLD 370G*16P - KOPI BUBUK CAP KAPAL TANKER NEW 370G*16P	√	√
TOTAL			5	5

Notes	
Samples were selected randomly in the form of goods in the warehouse. Supporting evidence is in the form of inventory cards in the warehouse and inventory cards that have been inputted into the system.	
Conclusion	
Goods that have entered the warehouse have been recorded in the inventory card and have also been inputted into the system. The procedures carried out are in accordance with the Standard Operating Procedures (SOP).	
Information	
A	Inventory card in the warehouse
B	Inventory card in the system

The compliance test paper for recording purchases of merchandise to the inventory card in the warehouse and the inventory card in the system shows that there are 2 compliance indicators that must be considered by employees (A – B) and the results show that of the 5 items sampled, they have been carried out in accordance with The applicable Standard Operating Procedures (SOP) where merchandise that arrives at the outlet has been recorded on the inventory card in the warehouse has also been updated to the system inventory.

Compliance Worksheet No. 15 related to Testing for Input Purchase Orders into the System

Here is attached working paper no. 15 with samples in the form of Purchase Orders selected at random. This working paper was created with the aim of checking whether all of the Purchase Order samples have been correctly inputted into the system consisting of Purchase Order Date, Purchase Order Number, Delivery Order Number, Item Name, Item Type, Item Quantity, Item Code and Item Value.

Table 9. Compliance Worksheet for Inputting Purchase Orders to the System
Source: Self-processed

Date	Supplier Name	Total (In Rupiah)	Index							
			A	B	C	D	E	F	G	H
27/08/2021	TOKO PASINDO	Rp 2.100.000	✓	-	-	✓	✓	✓	✓	✓
27/08/2021	PT HASINDO	Rp 306.000	✓	-	-	✓	✓	✓	✓	✓
02/09/2021	PT ISJ	Rp 300.000	✓	-	-	✓	✓	✓	✓	✓
12/09/2021	TOKO PASINDO	Rp 11.700.000	✓	-	-	✓	✓	✓	✓	✓
21/09/2021	PT ROBUSTA	Rp 598.025	✓	-	-	✓	✓	✓	✓	✓
Total			5	0	0	5	5	5	5	5
Notes										
Samples are selected randomly in the form of Purchase Order Supporting evidence in the form of a Purchase Order in the form of a Whatsapp chat										
Conclusion										
Purchase Orders have been recorded into the system in accordance with the Standard Operating Procedures (SOP) that have been set by the company, but the supporting evidence, namely Purchase Orders and Delivery Orders, is still in the form of Whatsapp chat so that there are no Purchase Order numbers and Delivery Order numbers. The procedure carried out is almost in accordance with the Standard Operating Procedure (SOP).										
Information										

A	Purchase Order data
B	Purchase Order number
C	Delivery Order number
D	Item name
E	Item type
F	Item quantity
G	Item code
H	Item value

The compliance test paper for inputting Purchase Orders into the system shows that there are 8 compliance indicators that must be considered by employees (A – H) and the results show that of the 5 documents sampled, errors were found in filling the Purchase Order number and Delivery Order number. As a result of this negligence, it is difficult to detect or search for the existence of these documents, thus hampering the company's operational processes.

Conclusion Based on Test Results

Based on the results of the ICQ answers that the author has done previously, the percentage of ICQ answers obtained is 100%. However, after the author conducted testing in the field, there were several ICQ answers that were not in accordance with the tests carried out. So when referring to the results of the tests that have been carried out, the average percentage based on the test results is 66.14% which is calculated using the results of the working paper with the following formula:

$$\frac{\text{Total of correct answers}}{\text{The whole test answers}} \times 100\%$$

Table 10. Average Percentage Calculation Results Based on Test Results

Source: Self-processed

Information	Percentage Calculation	Percentage
Worksheet No. 3	$(21/30) \times 100\%$	70%
Worksheet No. 6	$(30/35) \times 100\%$	86%
Worksheet No. 9	$(0/10) \times 100\%$	0%
Worksheet No. 12	$(10/10) \times 100\%$	100%
Worksheet No. 15	$(30/40) \times 100\%$	75%
Average Percentage		66,14%

Based on the Champion method, the results of the calculation of the average percentage of 66.14% are included in the effective criteria.

Analysis and Recommendations

After comparing the results of ICQ's answers with the results of testing in the field, the results obtained are not significant between the two things with a percentage of 100% and 66.14%, respectively. This insignificance is caused by several things, including:

1. Standard Operating Procedures (SOP) that apply in the company are too complicated for employees to carry out
2. Forms/documents related to the purchase of merchandise that are not well documented
3. Document storage systems are not arranged completely and neatly so that it causes difficulty in accessing documents because they are mixed and not serially numbered.
4. There are illegal documents or non-standard documents in the form of Whatsapp chat which ultimately causes the document to be nonstandardized and uncontrolled.

Recommendations for companies that the author can convey are:

1. Companies should simplify the Standard Operating Procedures for purchasing merchandise currently in effect in order to make it easier for employees to control and implement them.
2. The company should make improvements to the completeness and neatness of transaction documents, especially in the purchase of merchandise
3. The company should prepare/make all required document formats and also archive all important documents obtained during the transaction so that every purchase of merchandise can be traced clearly.
4. The company should ask for a letter of travel when the goods will be sent by the supplier as proof/legality of delivery of goods.

CONCLUSION

Based on the research that the author has done related to the compliance audit process from beginning to end of the procedure for purchasing merchandise at PT Trinita Perkasa Internasional and based on the interpretation of the results of tests carried out directly in the field, it can be concluded that the level of employee compliance at PT Trinita Perkasa Internasional against The Standard Operating Procedure (SOP) for purchasing merchandise has been effective or it can be said that employees at PT Trinita Perkasa Internasional almost fully carry out their duties based on the procedures established at the company, this is evident in the results of the testing program that the author has done with an average percentage level compliance is 66.14%.

The suggestions that the author can convey to the company are:

1. Companies should conduct periodic compliance audits to provide adequate assurance to management that the applicable Standard Operating Procedures (SOP) for purchasing merchandise have been carried out by employees.
2. Companies should make changes to the current Standard Operating Procedure (SOP) for purchasing merchandise because the author feels that the current Standard Operating Procedure (SOP) for purchasing merchandise is not feasible to use as a work reference because the existing procedures are not effective. If it leads to the current condition where almost all work activities in the company have been carried out using information technology.
3. Because the admin section in charge of ordering merchandise to be purchased is unable to complete correspondence activities, in this case, is to print using paper

purchase documents in the form of Purchase Orders, the company should make changes to the Standard Operating Procedure (SOP) the purchase of the merchandise is made online based which has also been done by employees in the field and the result of these activities is that the business process becomes easier to do and of course reduces errors that might occur if the activities carried out in the field still refer to the Standard Operational Procedure (SOP) for purchasing merchandise that is currently in effect.

4. The company should archive all documents completely related to the purchase of merchandise that occurs in order to facilitate the process of tracing goods in the future.

REFERENCES

- Agoes, S. 2017. Auditing (Petunjuk Praktis Pemeriksaan Akuntan oleh Akuntan Publik) Buku 1; Ed. 5. Jakarta: Salemba Empat.
- Arens, A. A., Elder, R. J., & Beasley, M. S. 2015. Auditing & Jasa Assurance. Jakarta: Erlangga.
- Bayangkara, I. B. K. 2015. Audit Manajemen Prosedur dan Implementasi Edisi 2. Jakarta: Salemba Empat.
- Champion, D. J. 2009. Basic Statistic for Social Research. London: Chandler Pub. Co.
- Darono, A., & Febrian. 2018. Power Query Untuk Auditor. Jakarta: PT Elex Media Komputindo.
- Hery. 2016. Analisis Laporan Keuangan. Jakarta: PT Gramedia Widiasarana Indonesia.
- Irsutami, I., Irianto, D., Ikhlah, M., & Riadi, S. 2020. Model Pembelajaran Project Based Learning-Audit Kepatuhan. *Journal Of Applied Managerial Accounting*, 4(2), 323–335.
- Maisyarah, R. 2019. Pengaruh Penyusunan Kertas Kerja Audit terhadap Kualitas Laporan Audit Bidang Instansi Pemerintah Pusat pada Kantor Perwakilan Badan Pengawasan Keuangan dan Pembangunan Provinsi Sumatera Utara. *Jurnal Akuntansi Bisnis dan Publik*, 9(2), 85–97.
- Sari, Rida Perwita., Hastuti, Sri., & Ratnawati, Dyah. 2019. Pemeriksaan Akuntansi dan Contoh Kasus di Indonesia. Surabaya: PT Scopindo Media Pustaka.
- Mulyadi. 2016. Auditing (6th ed.). Jakarta: Salemba Empat.
- Mulyadi. 2016. Sistem Akuntansi (4th ed.). Jakarta: Salemba Empat.
- Mulyadi. 2017. Auditing. Jakarta: Salemba Empat.
- Rizal, S. 2020. Pengabdian Masyarakat tentang Audit atas Laporan Keuangan Yayasan Alfian Husin di Bandar Lampung. Pengabdian Kepada Masyarakat, 2.
- Sawyer, B. L., Dittenhofer, M. A., & Scheiner, J. H. 2015. Internal Auditing Sawyers (6th ed.). Institute of Internal Auditors.
- Siregar, N. B. 2019. Implementasi Akuntansi Pertanggungjawaban sebagai Alat Penilaian Kinerja pada Pusat Pendapatan di Rumah Sakit Bhayangkara Medan. *Kumpulan Karya Ilmiah Mahasiswa Fakultas Sosial Sains*, 1(01).
- Tuanakotta, Theodorus M. 2016. Akuntansi Forensik & Audit Investigasi (2nd ed). Salemba Empat.
- Tuanakotta, Theodorus M. 2015. Audit kontemporer. Jakarta: Salemba Empat.