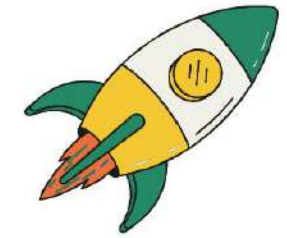


COMPLIANCE AUDIT OF WORK INSTRUCTIONS ON CUTTING DEPARTMENT IN PT BINTAN BERSATU APPAREL



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INTRODUCTION

Compliance audits are very necessary for a company so that the company is able to run in accordance with existing Standard Operating Procedures (SOP) so that it can minimize errors or fraud in a company. In carrying out existing work procedures and instructions, employees need the right level of accuracy, skill and care so that no errors occur in the work process carried out. However, based on field observations, problems were found in the production process. The problem that is often found in the Cutting Department is a shortage of materials found in the field

PURPOSE

The purpose of this audit is to determine the extent to which employees have complied with the work instructions set by the company in the Cutting Section at PT Bintan Bersatu Apparel. The output that will be produced is the result of this compliance audit which will be reported to the internal auditor.



CONCLUSION

Compliance audits also play an important role in ensuring that work instructions are followed correctly and effectively at PT Bintan Bersatu Apparel. Internal auditors periodically conduct audits to check employee compliance with work instructions. Audit results are used for process improvement, which indicates that the company not only assesses compliance but is also committed to improving work procedures if non-conformities are found.



RESEARCH METHODOLOGY

This research was analyzed using descriptive qualitative analysis techniques, namely using the data that has been obtained to carry out analysis and compare it with the theory obtained. After the data relating to the problem is collected, the author will evaluate and compare it with supporting theories to find a solution to the problem, where the data is collected, compiled, interpreted and analyzed so as to provide a true picture of the audit of compliance with work instructions in the Cutting Department at PT Bintan Bersatu Apparel.

Data collection techniques in this research used observation, interview and documentation techniques.

RESULT AND DISCUSSION

The results of the evaluation of the compliance audit implementation can be seen from the results of the percentage of material usage that should be. Based on calculations from the results of XYZ style fabric wastage data, it was found that the highest cause of material shortages during the production process was variance shortage or which means inaccurate quantity calculations from suppliers, causing the fabric not to meet their needs, then unusable fabric or materials that are not can be used, and wastage of overlapping or overlapping materials. Apart from that, there was employee negligence while working which caused the production process to be hampered by a shortage of materials.

Implementation of this compliance audit becomes a permanent activity pattern in carrying out systematic inspections and evaluations of a company's work instruction process to assess and see whether material and material resources are used economically, efficiently and effectively. Companies really need Standard Operating Procedures because they can minimize the occurrence of things that can be detrimental to the Company.

The issue of researching the results of an activity or evaluation in an audit of employee compliance with work instructions is very important because it can be used as a benchmark for the compliance of employees responsible for the work process so that it can be used to find the causes of deviations or weaknesses if the results achieved are not in accordance with what was stated. desired.

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