

ABSTRAK

PENGARUH PENGENDALIAN INTERNAL PEMBELIAN TERHADAP RANCANGAN PROSES PRODUKSI (Studi Kasus pada PT. Evoluzione Tyres Purwadadi-Subang)

Penelitian ini bertujuan untuk menguji pengaruh pengendalian internal pembelian terhadap rancangan proses produksi pada PT Evoluzione Tyres Purwadadi-Subang

Metode penelitian yang digunakan adalah metode deskriptif dengan pendekatan survei, dimana teknik yang digunakan dalam mengumpulkan data dilakukan melalui wawancara, kuisioner, serta pendekatan kepustakaan. Serta untuk mengetahui tingkat hubungan antara peranan pengendalian internal pembelian (X) terhadap rancangan proses produksi (Y), ukuran yang dipakai untuk menentukan derajat hubungan atau kekurangan korelasi digunakan koefisien korelasi *Pearson product moment* dengan $n=30$ dan tingkat signifikan sebanyak 0,05.

Dari hasil penelitian menunjukkan bahwa pengendalian internal pembelian sangat berpengaruh terhadap rancangan proses produksi. Dari hasil perhitungan menunjukkan bahwa hubungan antara pengaruh pengendalian internal pembelian memiliki hubungan yang kuat yaitu 0.862. sedangkan kontribusi pengendalian internal pembelian yang kuat yaitu 74.4%. dengan demikian dapat disimpulkan pengendalian internal pembelian mempunyai pengaruh dalam rancangan proses produksi.

Kata kunci : Pengendalian Internal, Pembelian, Rancangan Proses Produksi

ABSTRACT

THE EFFECT OF INTERNAL CONTROL OF PURCHASE OF THE PRODUCTION PROCESS DESIGN

(Case Study at PT. Evoluzione Tires Purwadadi-Subang)

the purpose of this research is to examine the effect of internal control on the design of the production process at PT Evoluzione Tires Purwadadi-Subang

The method used in the research is descriptive method with a survey approach, where the techniques used in collecting data are carried out through interviews, questionnaires, and library approaches. As well as to determine the level of the relationship between the role of internal control purchases (X) on the design of the production process (Y), the size used to determine the degree of relationship or lack of correlation is used Pearson product moment correlation coefficient with $n = 30$ and a significant level of 0.05.

The result showed that the internal control of purchasing is very influential on the design of the production process. From the calculation results show that the relationship between the influence of internal control purchases has a strong relationship that is 0.862. while the strong internal control purchase contribution is 74.4%. thus it can be concluded that internal purchasing controls have an influence on the design of the production process.

Keywords: Internal Control, Purchasing, Production Process Design