

## **ABSTRACT**

From the available data, the evaluation of the release of finished goods procedures is carried out, through the evaluation of each network of procedures that make up the expenditure release of goods, which consists of related functions, accounting documents and records used, and reports. The results of the analysis of the release of finished goods procedures at PT Madubaru that the company applies are quite effective, this is evidenced by the existence of an organizational structure that clearly separates responsibilities, accounting records used in goods release transactions are quite complete, employee placement in their fields, job training, inspections internal audit conducted by internal audit, but there are still some obstacles in the procedure of releasing finished goods.

The procedure of releasing goods is an important function which is the responsibility of the warehouse, so that data processing activities that are still operating use Microsoft Excel software, but the process is not yet running optimally.

**Keywords:** procedure, release of finished goods, internal inspection

## **ABSTRAK**

Dari data yang ada, evaluasi prosedur pengeluaran barang jadi dilakukan, melalui evaluasi masing-masing jaringan prosedur yang membentuk transaksi pengeluaran barang, yang terdiri dari fungsi terkait, dokumen akuntansi dan catatan yang digunakan, dan laporan. Hasil analisis prosedur pengeluaran barang jadi di PT Madubaru yang diterapkan perusahaan cukup efektif, hal ini dibuktikan dengan adanya struktur organisasi yang secara jelas memisahkan tanggung jawab, catatan akuntansi yang digunakan dalam transaksi pengeluaran barang cukup lengkap, penempatan karyawan di bidangnya, adanya pelatihan kerja, pemeriksaan internal yang dilakukan oleh audit internal, tetapi masih ada beberapa kendala dalam prosedur pengeluaran barang jadi.

Prosedur pengeluaran barang merupakan fungsi penting yang menjadi tanggung jawab gudang, sehingga kegiatan pengolahan data yang masih beroperasi menggunakan perangkat lunak Microsoft Excel, tetapi prosesnya belum berjalan secara optimal.

**Kata kunci:** prosedur, pengeluaran barang jadi, pemeriksaan internal