

## ABSTRAK

Nama : Belinda Kusuma

Skripsi : Peranan Audit Operasional dalam menunjang Efektivitas pendapatan Reflexology 99 Merr, Surabaya selama pandemic covid-19

Saat ini Indonesia dan beberapa negara lain sedang mengalami pandemi covid-19. Pandemi ini sangat mempengaruhi perekonomian Indonesia. Tidak banyak usaha yang sudah melebarkan bendera putih akibat pandemic corona yang terjadi. PT. Jaya Reflexology 99 juga merupakan salah satu dari pelaku ekonomi yang terkena dari dampak pandemic corona ini. PT. Jaya Reflexology 99 merupakan perusahaan yang bergerak dibidang Jasa Reflexy. Disini peneliti ingin meneliti Audit Operasional yang terjadi pada PT Jaya Reflexology 99 di cabang Reflexology 99 Merr sehingga pendapatan yang didapatkan oleh perusahaan bisa se efektif mungkin. Sehingga peneliti mengangkat judul “ Peranan Audit Operasional dalam menunjang Efektivitas pendapatan Reflexology 99 Merr, Surabaya selama pandemic covid-19 “.

Penelitian ini bersifat kualitatif dengan pengumpulan data menggunakan Teknik wawancara kepada 4 informan yang merupakan karyawan PT. Jaya Reflexologi 99 cabang Reflexology 99 merr. Adapun hasil yang didapat (1) Audit operasional yang dilakukan perusahaan sudah efektif dan efisien, (2) Audit Operasional yang dilakukan perusahaan sudah menunjang efektivitas pendapatan perusahaan, (3) Audit operasional perusahaan perlu dilakukan monitoring berkala.

**Kata Kunci : Audit, Audit Operasional, Efektivitas, Pendapatan**

## **ABSTRAK**

*Name : Belinda Kusuma*

*Skripsi : " The role of Operational Audit in supporting the effectiveness of reflexology 99 Merr revenue, Surabaya during the pandemic covid-19 ".*

*Currently Indonesia and several other countries are experiencing the covid-19 pandemic. This pandemic greatly affects the Indonesian economy. There's several company that already waving the white flag in this pandemic. PT. Jaya Reflexology 99 is also one of the economic company affected by the corona pandemic. PT. Jaya Reflexology 99 is a company engaged in Reflexy Services. In this case, Researcher wants to research the role of Operational Audit that happens in PT. Jaya Reflexology 99 in Reflexology 99 merr branch so the revenue that company get is maximum effectivity. This Research is " The role of Operational Audit in supporting the effectiveness of reflexology 99 Merr revenue, Surabaya during the pandemic covid-19 99 Merr, Surabaya selama pandemic covid-19 ".*

*This research is a qualitative study using interview techniques to 4 informants who are all fix employee in PT. Jaya Reflexology 99 in Merr branch. In This research we got summary (1) Operational Audit in PT. Jaya Reflexology 99 in Merr branch already effective. (2) Operational Audit in PT. Jaya Reflexology 99 in Merr branch already supporting the effectiveness of revenue. (3) Operational Audit in PT. Jaya Reflexology 99 in Merr branch need to get periodicly.*

***Key Words : Audit, Operational Audit, Efektivitas, Revenue***