



The Role Of Operational Audit In Improving Sales Effectiveness At GAS STATIONS 54,611.20 Gresik

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ABSTRAK

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The purpose of this study was to determine the effect of operational audit in increasing sales effectiveness. The research method used is descriptive. The data analysis method used is the analysis of literature studies and field studies. The results of research on the role of operational audit in increasing sales effectiveness are effective. This is known from the data for May, June, September, October, November, December 2018 on special fuel sales showing a value of more than 7% (>7%) with the "Effective" criteria. Meanwhile, based on data for January, February, March, April, July, and August 2018, sales of special fuels showed a value of less than or equal to 7% ($\leq 7\%$) with the "Infective" criteria. And based on the percentage of the pie chart of bio diesel sales, it is known that the operational audit with certified status is more effective, namely 51% compared to operational audit with not certified status, which is 48% at SPBU 54,611.20 Gresik.

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1. Introduction

The rapidly growing economy as it is today makes companies have to work hard to create new strategies in order to continue to compete. The more the company is experiencing development, the problems that will arise are also getting bigger.

Operational audit is part of the control function and a tool for management to measure and evaluate activities that have been carried out in the company. Operational audit requires management to pay attention to all aspects of the company that can affect the determination of the company's profit and loss.

One of the most important elements that can affect the determination of the company's profit and loss is sales. Sales is the main activity carried out by a company. If in sales activities a failure occurs, it will have an impact on the continuation of the company's operations, because sales are the most important and most important source of income.

Some differences with previous research which states that operational audit plays a role in increasing sales effectiveness (Ahmad, 2011; Bela & Sambharakresna, 2017; Irwadi, 2016; Perdanawati & Amrita, 2018; Suhardani et al., 2017) and which states that operational audit does not play a role in increasing sales effectiveness (Pangkey., 2010).

This study aims to determine the role of operational audit in increasing sales effectiveness at gas stations 54,611.20 Gresik. The research was conducted at SPBU 54,611.20 Cerme District, Gresik Regency, which is one of the companies engaged in the retail fuel sector.

2. Theoretical Review

Auditing is the collection of data and evaluation of evidence about information to determine and report the degree of conformity between that information and established criteria (Arens et al., 2011).



a. Operational Audit

The definition of operational audit is a systematic review of organizational activities, or parts thereof, in relation to certain objectives (Mulyadi, 2014).

b. Effectiveness

Effectiveness is a measure of the success or failure of achieving the goals of an organization in achieving its goals. If an organization achieves its goals, then the organization has been running effectively (Mardiasmo, 2016).

3. Research Methods

The research model used in this research is descriptive. The population in this study is gas station 54,611.20 Gresik which involves customers and company admins to carry out operational activities in order to increase sales effectiveness.

While the sample in this study was 54,611.20 Gresik gas stations covering sales data, fuel quality and quantity, and customer satisfaction services so that the research results were more representative.

The sampling method used is non-probability sampling with a sampling technique that is convenience sampling. Researchers distributed samples in the form of a questionnaire as many as 200 respondents.

Data analysis technique

The data collection techniques used are:

a. Observation

Researchers collected data by observing directly at the gas station company 54,611.20 Gresik.

b. Interview

Interview is the process of obtaining information for research purposes by means of question and answer between the interviewer and the respondent. Researchers conducted interviews with gas station managers 54,611.20 Gresik.

c. Questionnaire

The data collection technique used in this research is a questionnaire distributed to 200 people which is divided into two months consisting of one month of certified operational audit and one month of not certified operational audit. Due to the many rejections of respondents for various reasons when conducting a customer satisfaction survey at gas stations and the uncertainty of the number of customers visiting in one month, the authors take the opinion that the appropriate sample size in the study is between 30 to 500 respondents (Sugiyono, 2019). So the authors determine as many as 200 respondents to conduct a customer satisfaction survey. There are two options on the questionnaire, namely Yes and No.

The calculation uses the percentage formula as follows:

4. Research Results And Discussion

a. Sales Effectiveness Calculation

This fuel target is only intended for sales of non-subsidized fuel / special fuels including Pertamina, Pertamina Turbo, Peralite, Dextrite and Pertamina Dex only. Meanwhile, for subsidized fuels such as bio-diesel, Pertamina does not provide sales targets to gas stations and gas stations are only authorized to sell them.

Table 1
Schedule of Operational Audit Activities and Targets of BBK SPBU 54,611.20 Gresik for the 2018 Period

Month	Audit Status Operational	Target (Liter)
January, February, March, April, July and August	Audit <i>Not Certified</i>	1.022.000
May, June, September, October, November and December	Audit <i>Certified</i>	477.000

Source: 2018 Operational Audit Schedule and 2018 BBK Target, Data processed, 2019



in January, February, March, April, July and August 2018 period with the status of not certified operational audit, with a target given by Pertamina of 1,022,000 liters. Meanwhile, in May, June, September, October, November, December the 2018 period with the status of certified operational audit, with a target given by Pertamina of 477,000 liters per month.

Table 2
Benchmark Sales Target and Actual

No	Rentang	Kriteria
1.	Less than or equal to 7% ($\leq 7\%$)	Infektif
2.	More than 7% ($> 7\%$)	Efektif

Source: Sudjatmiko (2015)

Table 3
Average Daily Fuel Cala. January 01, 2019 – January 31, 2019

No.	Fuel Type	Rata – rata Hasi Tera	Kategori
1.	Pertamax (01 – 31 January 2019)	-10ml, -20ml, -25ml, -30ml	Quantity According to Dosing Standard
2.	Pertamax Turbo (01 – 31 January 2019)	-10ml, -20ml, -25ml, -30ml	Quantity According to Dosing Standard
3.	Pertalite (01 – 31 January 2019)	-10ml, -20ml, -25ml	Quantity According to Dosing Standard
4.	Dexlite (01 – 31 January 2019)	0 ml, -10ml, -20ml, -25ml, -30ml	Quantity According to Dosing Standard
5.	Pertamina Dex (01 – 31 January 2019)	-10ml, -20ml, -25ml, -30ml	Quantity According to Dosing Standard
6.	Bio Solar (01 – 31 January 2019)	-10ml, -20ml, -25ml, -30ml	Quantity According to Dosing Standard

Source: Daily Fuel Calculation Records January 2019. Data processed, 2019.

From table 3 above, it is known that the results of the calibration during the operational audit with certified status for the period January 1, 2019 – January 31, 2019 were included in the "Quantity According to Dosing Standards" category because it was in accordance with Pertamina's standard tolerance limits for the calibration test of Pertamax, Pertamax Turbo, Peralite fuel vessels. , Dexlite, Pertamina Dex and Bio Solar are -30ml and 0 ml / 20 liters and the standard tolerance limits from the Department of Industry and Trade for test vessels are -60ml and 0 ml / 20 liters.

Table 4
Fuel Calibration Quantity Standard

No	Rentang	Kriteria
1.	Less than or equal to 30ml ($\leq 30\text{ml}$) and ($\leq 0\text{ ml}$)	Quantity According to Dosing Standard
2.	More than 30ml ($> 30\text{ml}$) and ($> 0\text{ ml}$)	Quantity Not According to Dosing Standard

Source: (Pertamina, 2004).

5. Conclusions

Based on the results of the calculation of the level of sales effectiveness, service quality, fuel quality and fuel quantity, it shows that the role of Operational Audit is very influential in increasing sales effectiveness at SPBU 54,611.20 Gresik this is because in May, June, September, October, November, December in 2018 the sales of fuel showed a value of 7% (>7%) in the “Effective” category. Meanwhile, based on January, February, March, April, July, and August 2018 the sales of special fuels showed a value of 7% ($\leq 7\%$) with the

“Infective” category. And based on the results of the calculation of the effectiveness of selling bio diesel at gas stations 54,611.20 Gresik. Operational audit with certified status in 2018 (52% with certified status – 48% with not certified status) is 4% more effective.

Based on the calculation of the percentage level of profit at the Gresik gas station 54,611.20. The implementation of operational audits with certified status in 2018 (55% with certified status – 45% with not certified status) is 10% more effective. Based on the calculation of the level of fuel quality in the Operational Audit with Certified status for the December 2018 period and the Operational Audit with Not Certified status for the January 2019 period, the quality category is according to standards. Based on the calculation of the quantity level of fuel in the operational audit with Certified status for the December 2018 period and the operational audit with Not Certified status for the January 2019 period with the quality category according to the standard dose.

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