

## ABSTRAK

Prosedur merupakan bagian penting dalam sebuah perusahaan yang digunakan untuk melaksanakan suatu pekerjaan agar perjaan dapat berjalan dengan lancar sesuai dengan tujuan perusahaan. Hotel Horison Urip Sumoharjo Yogyakarta adalah salah satu hotel yang berlokasi di Kota Yogyakarta yang sudah memiliki prosedur tertulis dalam melaksanakan kegiatan operasional *purchasing* dan *receiving*. Namun, terdapat beberapa kegiatan yang berjalan tidak sesuai dengan prosedur tertulis. Penelitian ini bertujuan untuk mengetahui bagaimana prosedur *purchasing* di Hotel Horison Urip Sumoharjo Yogyakarta, bagaimana prosedur *receiving* di Hotel Horison Urip Sumoharjo Yogyakarta serta kendala apa saja yang terjadi ketika prosedur dilaksanakan dan solusi apa yang tepat untuk mengatasi kendala tersebut. Metode penelitian yang penulis gunakan dalam penelitian ini adalah metode kualitatif. Data kualitatif ini diperoleh dari beberapa jenis cara mengumpulkan data melalui observasi, wawancara dan studi pustaka yang dilakukan di Hotel Horison Urip Sumoharjo Yogyakarta. Hasil penelitian menunjukkan bahwa prosedur *purchasing* dan *receiving* di Hotel Horison Urip Sumoharjo Yogyakarta hampir semuanya terlaksana dengan baik, hanya saja ada beberapa poin yang belum terealisasi. Secara umum kendala yang ditemui pada saat prosedur dijalankan hanya berupa kurangnya komunikasi antara petugas *purchasing*, *receiving* maupun petugas dari departemen lain yang ada di hotel. Untuk mengatasi kendala tersebut maka perlu dilakukan pengecekan ulang dan memberikan informasi yang jelas kepada petugas *purchasing*.

**Kata kunci:***receiving, purchasing, accounting, Horison Urip Sumoharjo Yogyakarta, prosedurdan hotel.*

## ABSTRACT

*Procedure is an important part of a company that is used to carry out a job so that it can run smoothly in accordance with the objectives of the company. Horison Urip Sumoharjo Yogyakarta Hotel is one of the hotels which located in the Special Region of Yogyakarta that has written procedures in carrying out purchasing and receiving operations. However, there are some activities that run not in accordance with the written procedures. This study aims to find out how purchasing procedures, how the receiving procedures and the obstacles that occur when the procedure is carried out at Horison Urip Sumoharjo Yogyakarta Hotel. From these problems, the author also tries to find the right solution to overcome these obstacles. The research method that the author used in this study is a qualitative method. This qualitative data is obtained from several types of data collection methods through observation, interviews and literature studies which are conducted at the Horison Urip Sumoharjo Yogyakarta Hotel. The results of the study indicate that the purchasing and receiving procedures at Horison Urip Sumoharjo Yogyakarta Hotel are almost done well. Nevertheless, there are some points that have not been realized. In general, the obstacles encountered when the procedure was carried out were only in the form of lack of communication between purchasing officers, receiving and officers from other departments in the hotel. To overcome these obstacles, it is necessary to do some re-check and giving information very clearly to the purchasing staff.*

**Keywords:** *receiving, purchasing, accounting, Horizon Urip Sumoharjo Yogyakarta, procedures and hotels*