ANALISIS PENERAPAN SISTEM PENGENDALIAN INTERNAL BERBASIS SOP DALAM MENINGKATKAN EFISIENSI OPERASIONAL DAN PENGENDALIAN BIAYA OPERASIONAL TERHADAP LABA BERSIH (STUDI KASUS *GOOD LAUNDRY*)

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ABSTRAK

Penelitian ini bertujuan untuk menganalisis penerapan Sistem Pengendalian Internal (SPI) berbasis Standar Operasional Prosedur (SOP) pada Good Laundry, kontribusinya dalam meningkatkan efisiensi dan pengendalian biaya operasional, serta dampaknya terhadap perolehan laba bersih usaha. Penelitian ini menggunakan metode kualitatif dengan pendekatan deskriptif dan studi kasus. Data diperoleh dengan melakukan observasi langsung di lapangan, wawancara mendalam Bersama pemilik dan karyawan, serta dokumentasi laporan keuangan usaha. Data yang diperoleh kemudian di analisis dengan teori Birokrasi Max Weber dan Scientific Management (Frederick Taylor). Hasil penelitian adalah penerapan SPI berbasis SOP pada Good Laundry telah berjalan dengan sangat efektif dari tahap penerimaan hingga pengemasan pakaian. Sistem ini berhasil bertindak sebagai pengendalian preventif untuk meminimalisir kesalahan kerja *(human error)*, serta menekan pemborosan biaya variabel (listrik, air, deterjen) melalui metode Standard Costing yang terintegrasi dengan pengawasan aplikasi digital Smart Link. Pada akhirnya, efisiensi hulu tersebut berdampak positif secara langsung terhadap profitabilitas dengan mengamankan perolehan laba bersih periode 2024 sebesar Rp231.189.975 dan mengunci Net Profit Margin (NPM) yang kompetitif sebesar 23,52%. Penelitian ini membuktikan bahwa SPI berbasis SOP bukan merupakan pusat beban administrative, melainkan investasi strategis pencipta nilai yang menjamin pertumbuhan laba dan keberlanjutan usaha.

Kata kunci : Sistem Pengendalian Internal, SOP, Efisiensi Biaya, Laba Bersih.

ANALYSIS OF THE IMPLEMENTATION OF AN SOP BASED INTERNAL CONTROL SYSTEM IN ENHANCING OPERATIONAL EFFICIENCY AND CONTROLLING OPERATIONAL COSTS TO IMPROVE NET PROFIT (A CASE STUDY OF GOOD LAUNDRY)

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ABSTRACT

This study aims to analyze the implementation of Standar Operasional Prosedur (SOP) based Internal Control System (ICS) at Good Laundry, its contribution to increasing efficiency and controlling operational costs, and its direct impact on the business's net profit. This study use a qualitative method with a descriptive case study approach. Data were obtained by conducting direct field observations, in depth interviews with the owner and employees, and documentation of the company's financial statements. The obtained data were then analyzed using Max Weber's Bureaucracy Theory and Scientific Management (Frederick taylor), alongside accounting concepts of finansial accountability and cost control. The results of the study show that the implementation of SOP based ICS at Good Laundry has run very effectively from the receiving to the packaging stage. This system successfully acts as a preventive control to minimize human error and reduce variable cost waste (electricity, water, detergent) through the Standard Costing method integrated with digital monitoring via the Smart Link application. Ultimately, this upstream efficiency has a direct positive impact on profitability by securing a net profit of Rp231.189.975 for the 2024 period and locking in a competitive Net Profit Margin (NPM of 23,52 %. This study proves that SOP based ICS is not an administrative cost center, but a strategic value creating investment that ensures profit growth and business sustainability.

Keywords : Internal Control System, SOP, Cost Efficiency, Net Profit.