

ABSTRACT

The evaluation of SOP implementation aims to evaluate the level of SOP implementation, so that it can be used as input to perfect the SOP to be in line with organizational changes. This research was conducted at the Sion Foundation Education Division, with the focus of this research on Cash Receipts SOP for Getasan Christian Middle School and Tarunatama Vocational High School educational units. The research data includes primary and secondary data that is retrieved through interviews, activity observations, and SOP documents. The data is analyzed using an compliance auditing technique by identifying the degree of deviance from each of the attributes. The conclusion of the degree of SOP implementation is conducted at the attribute level, sub-procedure level, and Cash Receipts SOP procedural level. Overall, the degree of compliance towards Cash Receipts SOP of the Sion Foundation Education Division can be categorized at an average degree of compliance with a 59.6 percent degree of compliance in the middle school work unit and 62.25 percent degree of compliance in the vocational high school work unit. The factors which are identified as causing a less than maximum degree of compliance are SOP viewed as difficult, so that the related parties do not fully understand their tasks. There are still double functions which limit the related parties from conducting their duties maximally. Several structural changes and terminology changes at Sion Foundation have resulted in the need for SOP to be readjusted.

Keywords : *SOP, evaluation, cash receipts, compliance audit*



SARIPATI

Evaluasi implementasi SOP bertujuan menilai tingkat pelaksanaan SOP sehingga diperoleh masukan untuk penyempurnaan SOP seiring dengan perubahan lingkungan organisasi. Penelitian ini dilakukan pada Divisi Pendidikan Yayasan Sion, dengan fokus penelitian SOP Penerimaan Kas pada unit pendidikan SMP Kristen Getasan dan SMK Tarunatama. Data penelitian meliputi data primer dan sekunder yang diperoleh melalui wawancara, observasi aktivitas, dan studi dokumen SOP. Data dianalisis menggunakan teknik audit kepatuhan dengan mengidentifikasi tingkat penyimpangan dari masing-masing atribut. Kesimpulan tingkat implementasi SOP dilakukan pada tingkat atribut, tingkat sub prosedur, dan tingkat prosedur SOP Penerimaan Kas. Secara keseluruhan tingkat kepatuhan terhadap SOP Penerimaan Kas Divisi Pendidikan Yayasan Sion dikategorikan pada tingkat kepatuhan sedang dengan persentase kepatuhan 59,6 persen pada unit kerja SMP dan 62,25 persen pada unit kerja SMK. Faktor yang teridentifikasi sebagai penyebab tingkat kepatuhan belum maksimal adalah SOP dipandang rumit sehingga pihak terkait kurang memahami tugasnya, masih adanya rangkap fungsi yang membatasi pihak terkait untuk melaksanakan tugasnya dengan maksimal. Beberapa perubahan struktur dan perubahan istilah di Yayasan Sion menyebabkan SOP perlu untuk disesuaikan kembali.

Kata kunci : SOP, evaluasi, penerimaan kas, audit kepatuhan

