

ABSTRAKSI

SPBU PT. Merita Abadi Sukses merupakan perusahaan individu yang mendistribusikan Bahan Bakar Minyak dan Bahan Bakar *non* minyak BBM/BBK. Pada SPBU PT. Merita Abadi Sukses tentu mengacu pada prosedur yang telah ditetapkan oleh PERTAMINA dalam sistem dan prosedur penerimaan Bahan Bakar Minyak BBM terutama (Premium). Sistem dan prosedur tersebut dapat dijalankan dengan baik untuk menghindari kecurangan yang dapat merugikan perusahaan. Tujuan penelitian ini adalah (1) untuk mengetahui efektif atau tidak sistem dan prosedur penerimaan bahan bakar (premium) pada SPBU PT. Merita Abadi Sukses (2) untuk mengetahui faktor penyebab selisih bahan bakar minyak premium pada SPBU PT. Merita Abadi Sukses.

Penelitian ini menggunakan kualitatif deskriptif. Untuk menganalisa permasalahan yang diangkat berdasarkan data-data dan informasi yang didapat, penulis menggunakan alat analisis struktur organisasi, *flowchart*, dan kuisioner untuk mengetahui sistem dan prosedur penerimaan bahan bakar minyak (premium) PT. Merita Abadi Sukses di Kota Pontianak.

Berdasarkan penelitian yang telah dilakukan maka dapat disimpulkan bahwa sistem dan prosedur yang telah dilaksanakan PT. Merita Abadi Sukses berdasarkan struktur organisasi, *flowchart* dan bagan alur yaitu bagan yang terlibat telah melaksanakan tanggung jawab dan wewenangnya cukup baik, tetapi dalam sistem dan prosedur penerimaan SPBU PT. Merita Abadi Sukses tidak memiliki alur *flowchart* yang menggambarkan bagan alur yang tidak sesuai dengan fungsi. Berdasarkan pada kuisioner yang diperoleh, sistem dan prosedur penerimaan berjalan dengan cukup efektif karena masih banyak prosedur yang tidak dilaksanakan dengan baik, serta faktor-faktor selisih bahan bakar minyak (premium) yang disebabkan 2 hal yaitu (1) faktor yang dapat dihitung contohnya penguapan (2) faktor yang tidak dapat dihitung contohnya perubahan suhu.

Kata Kunci : Penerimaan, Sistem dan prosedur penerimaan bahan bakar minyak (premium)

The System and Procedure for Receiving Fuel Oil (premium gasoline) at the PT. Merita Sukses Abadi Gas Gtation in Pontianak City

ABSTRACT

PT. Merita Sukses Abadi gas station is an individual company that distributes fuel oil and non-oil fuel Fuel. The gas station of PT. Merita Sukses Abadi obviously complies with the procedures set by the PERTAMINA in the system and procedures for receiving fuel oil, especially premium gasoline. The systems and procedures should be applied properly to avoid fraud that could cause a lot of loss to the company. The objectives of this research were (1) to reveal if the system was effective or not and to find out the procedures for receiving fuel oil (premium gasoline) at the PT. Merita Sukses Abadi gas station; (2) to determine the factors causing the discrepancy in the quantity of gasoline at gas stations PT. Mertia Sukses Abadi.

This was a qualitative descriptive research. To analyze the problems based on the data and information obtained, the researcher used the organizational structure analysis tools, flowcharts, and a questionnaire to reveal the systems and procedures for receiving fuel oil (premium gasoline) at PT. Merita Sukses Abadi in Pontianak city.

Based on the research conducted, it can be concluded that the systems and procedures implemented by PT. Merita Sukses Abadi was based on the organizational structure and the flowchart which was a chart that showed those involved in carrying out the responsibilities were quite good, but in the system and procedures for reveiving fuel oil at PT. Merita Sukses Abadi gas station did not have a flowchart which showed a procedure that was incompatible with the function. Based on the questionnaires obtained, and the system and the procedure for receiving fuel oil worked quite effectively because there are many procedures that did not run properly, and the factors causing the discrepancy in the quantity of the fuel oil (premium gasoline) were due to two things: (1) factors that could be calculated i.e. evaporation, (2) factors that could not be calculated i.e. temperature changes.

Keywords: System and Procedure for Receiving Fuel Oil (Premium Gasoline)