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Management Examination of Production Functions to Increase Productivity

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ABSTRACT

This research aims to determine whether the implementation of the production function at the Bu Bandiyah tofu factory is in accordance with predetermined procedures, and to identify problems and improvements that can be used. The method used in this research is qualitative method. This research was conducted at the Bu Bandiyah Tofu Factory which is located in Talunkulon Village, Bandung District, Tulungagung Regency. The data sources in this research use primary and secondary data. Data collection uses observation techniques and interview techniques. Analysis of the data used in this research is by comparing the data obtained and the applicable theory. This research uses the stages of a management audit, namely preliminary audit, review of management testing and control, detailed audit, reporting. The results of the research are that the production planning process implemented at the Bu Bandiyah Tofu Factory is effective because it has been implemented according to established procedures, but because the company is still classified as a home-based business, it cannot predict production needs with certainty and production implementation is not optimal.

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1. Introduction

Right now, financial development is moving exceptionally quickly, stamped by the rise of so numerous nearby, national and multinational companies. As showcase request for a company's trade develops, companies can carry out their commerce operations more intellectual. The improvement of advertise request for great quality and cheap items makes companies work more effectively and adaptably, and deliver items on time without compromising quality variables. This causes exceptionally furious and strongly competition between companies. Companies involved are facing an

increasingly dangerous threat as a result of this circumstance; in order for them to compete and survive, they require specialized knowledge and abilities. Aside from that, the conversion of operational activities and production inputs into output has a significant impact and is in charge of creating goods that are highly competitive and satisfy consumer demand [1], [2].

To provide businesses an advantage over rivals, production policies, capacity, scheduling, and innovation must be more heavily weighted toward satisfying customer wants and desires. In this instance, a corporation can draw in as many customers as possible, boost profitability, and outperform rivals in the market by being able to innovate and use efficiency and effectiveness in its production process [3]. Supporting the production function management audits, which is the most crucial function in a company, is inextricably linked to efforts to boost profitability and win over competitors.

According to [4] the manajemen's ring can be used to highlight all of the activities being carried out or only to minimize them. Businesses or any type of business will carry out routine maintenance tasks related to operational and production functions in order to ensure that the functions' execution is in line with previously established policies. This will enable them to identify potential problems that could hinder the achievement of their goals and seek solutions to mitigate them.

[4]defines auditing as the process by which auditors look at and assess the financial reports that their client company provide. Although it is quite likely that mistakes or fraud will be found during deployment, that is not the purpose of this assessment. The goal of reviewing financial reports is to evaluate their fairness using Indonesia's generally recognized accounting rules [5].

In order to evaluate and report on the efficiency with which resources and funds have been used, as well as the potential for planned programs and activities to achieve their goals, management audits are methodically designed to conduct audits of activities, programs that have been implemented, or portions of entities that are auditable. and does not transgress the company's norms and standards [6].

This management examination covers the entire production process, not just the individual production units [7]. To be able to recognize, ascertain, and clarify shortcomings, defects, and necessary actions based on observations of the finished manufacturing process, management inspection is required. The purpose of a management audit is to evaluate how well an organization is running its operations in order to meet its own objectives as well as the objectives established by the firm. Thus, doing this management audit will have a significant impact on how well a company develops and achieves its objectives [8], [9].

Within the framework of a management audit, management refers to all internal operations, including the production activities of the organization, which are subject to several parties with higher authority [10]. In order to evaluate and report on whether resources and funds have been used efficiently and whether the goals of planned programs and activities can be achieved and do not violate company-established rules and policies, management audits are designed to systematically examine activities, programs implemented, or portions of entities that are typically audited[11]. To make sure that the company's manufacturing process is operating in compliance with relevant laws and policies, a variety of inspections are conducted [12].

To put it briefly, all facets of management activities can be included in the scope of a management audit. This scope may include every action or it may limit its coverage to specific segments of the program or activity [13]. The duration of the examination also varies; depending on the objectives to be met, it may last one week, several months, a year, or even many years.

The goal of the management audit is to pinpoint the programs, activities, and activities that still need to be improved. Then, using the suggestions presented, the company's management of these numerous programs and activities can be improved [14]. In keeping with this goal, the audit's focus is mostly on a number of audit objects that are anticipated to be improved going forward. It also seeks to stop a number of losses from happening.

Bu Bandiyah's Tofu Factory is a business that sells soy-bean-based tofu culinary products. Located in Talunkulon Village, Bandung District, Tulungagung Regency, is the Bu Bandiyah Tofu Factory. The Bu Bandiyah Tofu Factory produces tofu daily, with production being determined by consumer orders as well as market demand.

2. Method

Qualitative methods are employed in this kind of study, where the research object is subjected to non-experimental treatment in accordance with its true state or reality, devoid of any manipulation (intervention). The Bu Bandiyah Tofu Factory in Talunkulon Village served as the case study for this research, which was conducted in the hopes of gathering all the information specifically and in depth required to ensure that the conditions of the problems researched matched the available facts. Researchers employ qualitative research methodologies with their research instrument. As a result, devices for documentation, interviews, and observation are used by researchers.

3. Results and Discussion

Preliminary examination

One of the many goals of a management audit is to identify the programs, activities, and activities that still need to be improved. These improvements are implemented using the author's recommendations, which are then implemented to improve the management of the various programs and activities at Bu Bandiyah's Tofu Factory. Doing a preliminary assessment is the first step in performing a management audit. At this point, the author spoke with factory owners on the role of tofu production through interviews. A questionnaire was used to collect questions during the interview.

In addition, the author will conduct an inspection of the factory (production facility), as well as various resources that support the success of this function in accomplishing its objectives, as well as a general overview of the factory, the products produced, and the production process being carried out. The auditor might estimate (suspect) potential shortcomings in the production function of the audit company after completing this step.

Production Planning Activity Inspection Program

1. Questionnaire and Work Steps : Does the bussiness have a clearly documented and designed production plan?
If Yes: Check the completeness of the plan
If Not: Explore what is used as the basis for Production planning
Answer : Yes
Comments : The business lacks policies governing production planning and does not have a well-documented production plan. Production planning is based on the idea that a shortage of raw materials would result in a decrease in the volume of goods produced by the bussiness
2. Questionnaire and Work Steps : Does the production plan support the bussiness's goal achievement strategy?
If Yes: Check whether the description is in accordance with the bussiness's goal achievement strategy
If Not: Explore what is the basis for determining the description of the bussiness's strategy
Answer : Yes
Comments : The business's targets have been supported by well-executed strategic production planning; however, a number of production strategies used in the planning process are not optimal, which results in a less-than-optimal process for reaching the bussiness's goals.
3. Questionnaire and Work Steps : Does the production plan clearly state the production quality required by the bussiness to be able to produce the product?

If Yes: Check the suitability of the production plan with the quality of the product that has been produced

If Not: Explore what the production quality is based on

Answer : Yes

Comments : Planned production planning allows for the clear and efficient arrangement of the production quality that the business requires. Additionally, the goods produced are of the highest quality.

4. Questionnaire and Work Steps : Is the determination of production quality based on market conditions and in accordance with the business's strategy?

If Yes: Check production quality and description of market demand

If not: Explore what is used as a basis for determining production quality if market demand does not match the business's strategy

Answer : Yes

Comments : As per the business's core values, production quality is still determined by the business based on market demand requirements, despite the absence of a well-documented production planning system.

5. Questionnaire and Work Steps : Has the company forecasted market needs correctly?

If Yes: Check the description of using this experience and its correctness to the production process

If not: Explore the product production process planning carried out by the business

Answer : No

Comments : This business uses a fairly constant quantity reference for producing each product, although it does not forecast market needs.

6. Questionnaire and Work Steps : What are production programs such as purchasing quality raw materials; raw material storage; production process of making semi-finished products and making finished products; storage of semi-finished products and finished products; equipment maintenance. Is it in accordance with the needs of the strategy to achieve company goals?

If Yes: Check the effectiveness of supporting these programs towards achieving business goals

If not: Explore what was the basis for preparing the program

Answer : Yes

Comments : In general, production programs are running well, although there are several procedures that do not regulate these programs.

7. Questionnaire and Work Steps: What are production programs such as purchasing quality raw materials; raw material storage; production process of making semi-finished products and making finished products; storage of semi-finished products and finished products; equipment maintenance. Is it in accordance with the needs of the strategy to achieve company goals?

If Yes: Check the effectiveness of supporting these programs towards achieving Company goals

If not: Explore what was the basis for preparing the program

Answer : Yes

Comments: In general, production programs are running well, although there are several procedures that do not regulate these programs.

Conclusion: Although it is still not ideal and some processes are not followed, the Bu Bandiyah Tofu Factory in Talunkulon Village already has a well-planned production plan. Thus, the business does not project its production requirements.

Production Implementation Activity Inspection Program

1. Questionnaire and Work Steps : Does the factory know that it has production implementation procedures?

If Yes: Check existing procedures

If not: Explore what is the basis for the implementation of the production process carried out
Answer : Yes

Comments : Tofu factory companies already have their own defined procedures to serve as a reference and goal for implementing the production process. So that the production process can be directed and the company can achieve predetermined goals

2. Questionnaire and Work Steps : Is the production carried out in accordance with the procedures determined by the factory?

If Yes: Check production process

If not: Explore what is the basis for implementing the production process

Answer : Yes

Comments : The implementation of the production process is in accordance with the standards and procedures previously determined by the company. So that production can be directed and it is easy to monitor the production process

It is clear that the company is following its own established protocols when it comes to the execution of the tofu factory production process. Companies that manufacture tofu are also able to regulate the production process, allowing for timely corrections in the event that mistakes or other impediments arise.

Raw Material Purchasing Activity Inspection Program

1. Questionnaire and Work Steps : Are purchases of quality raw materials well documented?

If Yes: Check the completeness of the plan

If Not: Explore what is used as the basis for purchasing quality raw materials

Answer : No

Comment : The company does not document the purchase of quality raw materials. Because the company purchases raw materials when there are few raw materials in the warehouse, and purchases raw materials in the same places for a long time that have been trusted for the purchasing transaction process and the quality of the raw materials.

2. Questionnaire and Work Steps : Is the quality of raw materials in accordance with the company's production needs?

If Yes: Check the raw materials used and a description of the quality used

If not: Explore the basis for selecting the quality of raw materials made by the company

Answer : Yes

Comments : Purchasing raw materials has been carried out for a long time with producers who are trusted for their quality raw material products, and the company has criteria for raw materials to be purchased through selection so that it does not just buy raw materials. Because raw materials greatly influence the results of the products produced

3. Questionnaire and Work Steps : Have you used the most appropriate method for purchasing raw materials?

If Yes: Check the suitability of the method used with the raw materials used

If No: Explore what method is used to purchase raw materials.

Answer : Yes

Comments : Purchasing raw materials is carried out by the company by selecting and seeing for themselves the quality of the raw materials available at the producer, and selecting the quality raw materials needed by the company

It is clear that there is a lack of documentation on the acquisition of high-quality raw materials. The Bu Bandiyah Tofu Factory located in Talunkulon Village only purchases raw materials from suppliers that have a track record of reliable sales and long-standing buying and selling relationships. so that the company's standards are met by the raw materials used and a high-quality product is produced.

Raw Material Storage Activity Inspection Program

1. Questionnaire and Work Steps : Is the storage of raw materials implemented according to procedures and good?

If Yes: Check how raw materials are stored

If Not: Explore what is the basis for storing raw materials

Answer : Yes

Comments : The storage of raw materials carried out by the company is good, by storing raw materials in storage and placing them in a safe warehouse and can maintain the quality of raw materials to remain good.

We might conclude that the Bu Bandiyah Tofu Factory in Talunkulon Village has done a good job of storing raw materials. in order to preserve the quality of the raw materials, which will raise the quality of the final product.

Semi-finished and Finished Product Production Activity Inspection Program

1. Questionnaire and Work Steps : Has the production of semi-finished products and finished products been processed properly?

If Yes: Check the company's production plans

If No: Explore the basis for determining the production process

Answer : Yes

Comments : The company has carried out the production process well and in accordance with production procedures, so that the products produced are of high quality

2. Questionnaire and Work Steps : Has the production process been documented?

If Yes: Check the completeness of the plan

If not: Explore what is the basis for carrying out the production process

Answer : No

Comments : The company does not carry out production documentation, the company produces products as usual and this is done by employees who are competent in carrying out production activities

3. Questionnaire and Work Steps : Does the company use a scheduled production system?

If Yes: Check the company's production schedule

If not: Find out what is the company's reference for carrying out production activities

Answer : No

Comments : The company does not have a scheduled product production planning program, so product production activities are carried out every day in the same quantities.

4. Questionnaire and Work Steps : Will the factory carry out additional production if there is demand from consumers?

If Yes: Check whether the company's production system is correct

If not: Explore what is the basis for the company's production

Answer : Yes

Comment : The company carries out additional product production activities according to customer orders, so that the number of products produced will be greater than on normal days.

We may infer that while the Bu Bandiyah Tofu Factory in Talunkulon Village has put in place a suitable production system, there are still a number of production systems that are not in place. Additionally, this Tofu Factory fulfills customer orders for higher production volumes in addition to producing the same amount of product every day.

Semi-finished and Finished Product Storage Activity Inspection Program

1. Questionnaire and Work Steps : Has the company stored products according to standards?

If Yes: Check the company's finished product storage system

If not: Find out what the company uses as a reference for storing products

Answer : Yes

Comments : The storage carried out by the company is in accordance with standards to maintain the quality and maintain the cleanliness of the product. The company stores it in a separate place and room so that it is separated from other materials or production goods

2. Questionnaire and Work Steps : Does the company store semi-finished products and finished products in the same place?

If Yes: Check how the company implements the storage system

If Not: Explore how the company stores products

Answer : No

Comments : The company carries out storage of semi-finished products and finished products in different places and rooms, and stored in a place appropriate to each product, so that the quality of the product will be maintained until the sales process.

In order to preserve the product's quality until it is sold to customers, the Bu Bandiyah Tofu Factory in Talunkulon Village has put in place a system for storing products in accordance with protocols.

Equipment Maintenance Storage Activity Inspection Program

1. Questionnaire and Work Steps : Has the company-maintained production equipment according to procedures?

If Yes: Check the description of the maintenance carried out by the company

No: Explore the condition of the Company's production equipment

Answer : Yes

Comments : The company has carried out maintenance on production equipment according to procedures, so that the equipment remains in good condition and can be used for production operations

2. Questionnaire and Work Steps : Is maintenance of the company's production equipment carried out on a scale?

If Yes: Check whenever equipment maintenance is performed

If not: What is the basis for company equipment maintenance?

Answer : Yes

Comments : Maintenance of production equipment on a scale has been implemented by the company, so that production equipment can be used to carry out production activities. Equipment maintenance is carried out by the company every day by cleaning and checking the equipment.

In order to ensure that the manufacturing equipment retains its functionality and usefulness, it can be concluded that the Bu Bandiyah Tofu Factory in Talunkulon Village has established and implemented scalable maintenance methods. Aside from that, equipment maintenance keeps things operating efficiently in production.

Discussion

Results of Test Review of Production Functions to Increase Productivity

The following are the outcomes of testing the production function at the Bu Bandiyah tofu factory, as reported in the management inspection working papers:

- 1) The management inspection's findings demonstrate that the Bu Bandiyah tofu factory's production planning adheres to the established protocols.
- 2) Purchases of soybean raw materials, which are utilized in the production of tofu, are made in compliance with protocols, and long-standing customer relationships are maintained with soybean distributors.
- 3) The raw materials for soybeans have also been stored in compliance with relevant regulatory processes, with the raw materials being kept in a designated warehouse designed to ensure raw material safety.
- 4) The tofu production process is conducted in compliance with protocols, guaranteeing the development of a high-quality tofu product that can consistently achieve production targets.
- 5) Semi-finished and finished tofu products are stored separately to ensure that each product's quality can be appropriately maintained without compromising that of the other goods.
- 6) Regular equipment maintenance is also performed, and daily cleaning is done on any machines or equipment left over from the production process in order to maintain the machinery's functionality.

Reporting

At this stage, it was elucidated that while the implementation of the production process by the Bu Bandiyah tofu factory adhered to specified procedures, it exhibited suboptimal performance in certain components. Nevertheless, it was noted that the specified targets had been met, indicating a degree of operational success despite areas for improvement. Moving forward, the subsequent step involves a comprehensive review and rigorous testing of the production function, serving as the focal point of scrutiny following the completion of the initial inspection procedure. This phase aims to gather the requisite data and supporting documentation necessary for an in-depth analysis.

In managing the production function at the Bu Bandiyah Tofu Factory, the review and testing stage encompasses a holistic evaluation of all production components within the company's operational framework. This includes scrutinizing various facets such as the procurement of raw materials, the efficiency of raw material storage procedures, the efficacy of production planning protocols, the execution of production processes, the adequacy of storage methods for finished tofu products, and the maintenance practices concerning factory equipment.

Each of these components plays a pivotal role in shaping the overall efficacy and productivity of the tofu manufacturing process. By subjecting each aspect to meticulous examination, the aim is to identify potential bottlenecks, inefficiencies, or areas of improvement that may be impeding optimal performance. This comprehensive approach ensures that no aspect of the production function is overlooked, thereby facilitating a nuanced understanding of the operational dynamics within the Bu Bandiyah Tofu Factory.

Furthermore, the review and testing stage serves as a critical juncture for refining existing protocols, implementing corrective measures, and optimizing operational procedures. By systematically evaluating each production component, the aim is to enhance efficiency, streamline processes, and ultimately elevate the overall productivity of the tofu factory. This proactive approach towards production management underscores the commitment of the Bu Bandiyah Tofu Factory towards continual improvement and operational excellence.

Interpretation

Giving impressions, opinions, interpretations, or theoretical perspectives on a subject under study is known as interpretation. In this study, data analysis and interpretation will begin with procedures, their implementation, and the connections among current procedures.

- 1) Production planning and execution tasks
Although production planning has been implemented, it has not been done so optimally, making it impossible to meet production and sales targets.
- 2) Production Execution Tasks
The tofu factory company's established methods have been followed throughout production. Daily targets can be met and maximum production can be reached by following procedures in production.
- 3) Purchasing actions for high-quality raw materials
The tofu factory company's established procedures are followed when purchasing raw materials. Therefore, the quality of the raw materials used to make tofu truly determines the quality of the finished product; the higher quality the soybeans, the greater the quality of the tofu that is created.
- 4) Raw material storage operations
By keeping raw materials in warehouse storage, raw materials are stored in compliance with the guidelines set by the tofu manufacturing company. The quality of the soybean raw materials will be preserved and the tofu products produced will continue to be of the highest caliber by keeping the raw materials in a dedicated storage warehouse.
- 5) Activities involved in producing completed and semi-finished goods
The tofu factory company has established standard methods for the production of both semi-finished and final products. Production outcomes will be impacted if established protocols are not followed.
- 6) Procedures for keeping both completed and semi-finished goods in storage
Semi-finished and finished goods are kept in separate locations and are handled differently depending on the needs of the manufactured goods. As a result, storage is done independently in compliance with factory-established guidelines for product storage. Product quality will decline if storage is not done according to established protocols, which will impact the outcome of product marketing.
- 7) Activities for implementing production maintenance
The Bu Bandiyah tofu factory does routine equipment maintenance as well as maintenance in compliance with the protocols set forth by the manufacturing company. Production activities will be hampered and machines or production equipment employed may sustain damage if maintenance is not performed on a regular basis and in accordance with protocols.

4. Conclusions

The following conclusions can be made in light of the findings of the investigation and debate about the management of production functions to boost productivity at the Bu Bandiyah Tofu Factory in Talunkulon Village:

- 1) Although the Bu Bandiyah Tofu Factory's production planning process is efficient because it follows established protocols, the company's inability to accurately forecast production requirements and subpar production execution result from its continued classification as a home-based enterprise.
- 2) The Bu Bandiyah Tofu Factory in Talunkulon Village has been storing raw materials correctly and in compliance with operating rules.
- 3) The tofu production process implemented at the Bu Bandiyah Tofu Factory is effective, as shown that the company has carried out the production process in accordance with company procedures.

- 4) The process of storing tofu products produced has been carried out in accordance with product storage procedures which aim to maintain the quality of the product so that the tofu product is safe until it reaches consumers during the marketing process.
- 5) The Bu Bandiyah Tofu Factory in Talunkulon Village already has and implements production equipment maintenance procedures which are carried out on a scale, so that production equipment maintains its function and usefulness.

Researchers can offer recommendations or advice that may be helpful based on the conclusions drawn above. These include the following:

- 1) Bu Bandiyah Tofu Factory should create company SOPs to be used and implemented as guidelines or standards in carrying out activities at the company
- 2) The Bu Bandiyah Tofu Factory should not only plan the production needed now but also forecast production needs in the future because competition in the market for tofu products is increasing.
- 3) Updating machines or adding new machines to carry out the tofu product production process
- 4) The tofu factory makes production reports and sales reports so that each product can be recorded

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