



Preparation Of Standard Operational Procedures For Finance, Human Resources And Marketing At PT SMS Malang

<u>INFO PENULIS</u>	<u>INFO ARTIKEL</u>
<p>Yudhi Anggoro STIE Indocakti Malang ihduy2000@gmail.com</p> <p>Aridatuz Zahroh Universitas Kristen Cipta Wacana Malang aridatuzzahroh@cwcu.ac.id</p> <p>Aulia Rahman Universitas Kristen Cipta Wacana Malang auliarahman@cwcu.ac.id</p> <p>Sarlotha Selan Universitas Kristen Cipta Wacana Malang sarlothaselan@cwcu.ac.id</p> <p>Muhammad Fariq Heemal Attruk Universitas Kristen Cipta Wacana Malang muhammadfariqheemala@cwcu.ac.id</p>	<p>ISSN: 2808-1307 Vol. 5, No. 3, Desember 2025 https://jurnal.ardenjaya.com/index.php/ajsh</p>

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Abstrak

Penelitian ini dimotivasi oleh keinginan penulis untuk meningkatkan sistem kinerja perusahaan yang masih dijalankan dengan instruksi verbal. Tujuan penelitian dan pengembangan ini adalah untuk mengetahui apakah PT. SMS memiliki Prosedur Operasi Standar (SOP) di bidang Akuntansi Keuangan, Manajemen Sumber Daya Manusia, dan Pemasaran yang mudah dipahami dan diterapkan oleh seluruh karyawan PT. SMS, baik lama maupun baru, sehingga mereka dapat menerapkan dan melaksanakan kegiatan sesuai dengan prosedur operasi standar untuk mencapai tujuan perusahaan. Penelitian dan pengembangan ini menggunakan pendekatan Penelitian dan Pengembangan. Pendekatan Penelitian dan Pengembangan ini meliputi: pengumpulan informasi, perencanaan, pengembangan produk awal, validasi ahli, revisi, dan produk akhir. Penelitian ini juga menggunakan subjek uji validasi yang menggunakan uji validasi praktisi dan uji validasi akademis menggunakan kuesioner. Jenis data yang digunakan oleh peneliti adalah data primer dan sekunder. Selain itu, instrumen pengumpulan data dalam penelitian ini menggunakan wawancara, observasi, dokumen, literatur, dan uji kuesioner. Dalam penelitian ini, peneliti membuat prosedur operasional standar (SOP) keuangan yang terdiri dari 20 SOP, manajemen sumber daya manusia yang terdiri dari 20 SOP, dan pemasaran yang terdiri dari 17 SOP, dengan total 57 SOP. Dari 57 SOP yang telah divalidasi oleh kedua validator, SOP akuntansi keuangan memiliki rata-rata 4,16, SOP manajemen sumber daya manusia memiliki rata-rata 4,19, dan SOP pemasaran memiliki rata-rata 4,25. Dari rata-rata ketiga subbagian tersebut, dapat disimpulkan bahwa SOP tersebut telah memenuhi kualifikasi kelayakan, sehingga SOP tersebut layak untuk diimplementasikan di PT. SMS. Dan SOP yang telah memenuhi klasifikasi kelayakan adalah 100%.

Kata Kunci: Prosedur Operasional Standar, keuangan, sumber daya manusia, pemasaran

Abstract

This research was motivated by the author's desire to improve the company's performance system which is still run using verbal instructions. The purpose of this research and development is to determine whether PT. SMS has Standard Operating Procedures (SOPs) in the fields of Financial Accounting, Human Resource Management, and Marketing that are easy to understand and implement by all PT. SMS employees, both old and new, so that they can apply and carry out activities in accordance with standard operating procedures to achieve company objectives. This research and development use a Research and Development approach. This Research and Development approach includes: information gathering, planning, initial product development, expert validation, revision, and final product. This research also uses validation test subjects that use practitioner validation tests and academic validation tests using questionnaires. The types of data used by researchers are primary and secondary data. In addition, the data collection instruments in this study use interviews, observations, documents, literature, and questionnaire tests. In this study, researchers created financial operating procedures consisting of 20 SOPs, human resource management consisting of 20 SOPs, and marketing consisting of 17 SOPs, with a total of 57 SOPs. Of the 57 SOPs that have been validated by both validators, the financial accounting standard operating procedure has an average of 4.16, the human resource standard operating procedure has an average of 4.19, and the marketing standard operating procedure has an average of 4.25. From the average of the three subsections, it can be concluded that the standard operating procedure has met the eligibility qualifications, so that the SOP is worthy to be implemented at PT. SMS. And the SOP that has met the eligibility classification is 100%.

Key Words: Standart Operating Procedure, finance, human resources, marketing

A. Introduction

To build a comprehensive system within a company, a well-coordinated, structured, and comprehensive mechanism is needed because there are several important factors that must be properly maintained and controlled in every process of its implementation. The important factors in question are financial management, which begins with planning, budgeting, auditing, managing, seeking, and storing funds owned by an organization/company. The next factor is human resource management, which involves how to effectively and efficiently manage the relationships and roles of individual employees so that they can be utilized to the maximum extent possible to achieve the company's common goals. Another important factor is marketing, which consists of key activities carried out by a company to maintain its continuity, develop the company itself, and generate profits for the company. The marketing process does not end with sales alone, but consists of a series of activities and strategies designed to identify and meet customer needs and desires in a profitable manner.

The initial research results identified potential problems at PT. SMS caused by the absence of detailed financial reports, which led to unclear company financial reports and ultimately made it difficult to file financial reports, which are very important in a company. In addition, the absence of regular financial reports for internal company use made it difficult to determine the company's prospects. Potential problems were also found in human resource management, namely the lack of a proper and coordinated HR management system, which could result in undisciplined employee performance at the company. For example, there was a lack of discipline regarding work attendance at the company, and no penalties were imposed for tardiness, which meant that employees did not strictly adhere to the existing work hours. Marketing is still heavily dependent on sales without a fixed strategy, even though we know that marketing management is very important in this company. Good marketing strategies are needed to continue to increase sales and, of course, increase profits for the company, not only profits but also to reduce the level of errors in distribution that result in returned goods.

This is what motivated the author to help improve the quality system at PT. SMS in the four important factors above. The development of a Standard Operating Procedure (SOP) is one of the author's efforts to help improve the existing system at PT. SMS. The limitations of the researchers in this development are related to the products produced. The researchers feel that

in the development of quality systems for financial management, human resources, and marketing, they only reached the expert validation stage through expert and practitioner validation tests. The researcher's research and development model uses an adaptation of the literature from Borg and Gall (1983), which includes: information gathering, planning, initial product development, expert validation, revision (if necessary), and final product.

General Objectives of the Study

The general objective of this study is to develop standard operating procedures related to financial management, human resources, and marketing. It is hoped that this will help overcome existing problems and improve performance at PT. SMS.

Specific Objectives of the Study.

The product specifications for an operating procedure are expected to have the following specifications:

1. The quality system presented should be easy for anyone to read. With simple, clear, and straightforward language, it is hoped that the meaning of each quality system that has been written can be quickly understood by the reader.
2. Each procedure written should be easy to implement or use. This refers to effectiveness and efficiency in work, so that every step/procedure that has been written is truly important and designed in such a way that it is easy to use.
3. The quality system is presented in its entirety. The quality system must include definitions, principles, procedures, related sections, and documentation.

So that in the work process, employees do not have to wait for orders from their superiors, so that the standard operating procedures for financial management, human resource management, and marketing that have been created can be implemented so that activities within the company can run smoothly, in a structured, effective and efficient manner, which it is hoped will enable the company to compete and develop even better with these standard operating procedures in place.

The research and development procedures carried out are a series of steps taken by researchers to develop a product. The product referred to in this paper is a quality system that contains operational procedures in financial management, human resources, and marketing at PT. SMS. The research and development procedures will indirectly provide an overview of the process involved in product development. The procedures taken by researchers consist of six steps, namely:

1) Information Gathering

The initial step is conducted through research related to the financial system, human resources, and marketing at PT. SMS, by collecting data. There are various data collection techniques used, namely:

- a. In-depth interviews conducted to obtain an overview of the company's operational effectiveness. These interviews were conducted with company representatives, namely the Director.
- b. Observations were conducted by observing activities in the field related to the company's operational effectiveness. These observations were made by observing activities during the work process.
- c. Documentation, which is used to collect data taken from documents and archives related to the company's operational effectiveness. The documents or data collected include cash out receipts, cash in receipts, invoice samples, etc.

2) Planning

In conducting research, planning is necessary, both for the research process and for supporting research documents. According to Jogiyanto (2015), the necessary characteristics in research planning are determining the data collection method. Data collection methods are divided into two, namely: direct and indirect contact. The direct contact data collection method is by conducting direct interviews with the company, in this case the director, Mrs. Nunuk. In this data collection method, several tools need to be prepared to conduct interviews with the relevant sources. Meanwhile, indirect data collection methods can include observation, documentation, and reading literature.

3) Initial Product Development

The initial product development process provides a preliminary design for the system development process, referring to the proposed information system design for consideration. The initial products created by the researcher for the financial management procedure are: 1) Cash Receipts, 2) Cash Incoming Records, 3) Cash Expenditures, 4) Cash Outgoing Records, 5) Credit Purchases, 6) Cash Purchases, 7) Cash Sales, 8) Credit Sales, 9) Payroll, 10)

Electricity Bill Payment, 11) Electricity Bill Payment via E-Banking, 12) Water Bill Payment, 13) Telephone Bill Payment, 14) Petty Cash, 15) Petty Cash Expenditures, 16) Small Cash Replenishment, 17) Fixed Asset Procurement, 18) Financial Statement Preparation, 19) Balance Sheet Preparation, 20) Profit/Loss Statement. The initial products for the Human Resource Management procedures developed by the researchers are: 1) Employee Recruitment, 2) Employee Termination, 3) Employee Payroll, 4) Employee Rules and Regulations, 4) Working Hours, 5) Working Days, 6) Overtime, 7) Attendance, 8) Leave Provisions, 10) Annual Leave Requests, 11) Maternity Leave Requests, 12) Sick Leave, 13) Leave for Important Reasons, 14) Permission to be Absent (Sick), 15) Late Arrival at Work, 16) Uniform Use, 17) Out-of-Town Assignments, 18) Incentives, 19) Permission to Leave During Working Hours, 20) Holiday Allowances. Meanwhile, the initial marketing management products in the form of marketing procedures compiled by the researcher are: 1) Consumer Database, 2) Visits to Prospective Customers, 3) Promotion Through Business Cards, 4) Order Acceptance Through Salesmen, 5) Order Acceptance Through Telephone, 6) Delivery of Goods by the Shipping Department, 7) Delivery of Goods by Shipping/Freight Services, 8) Imposition of Sanctions for Product Damage, 9) Promotion through Price Lists, 10) Sales Cooperation Offers, 11) Receiving Returns from Customers, 12) Customer Relations, 13) Collecting Receivables, 14) Providing Bonuses/Incentives to Employees for Sales, 15) Creating Medicine Order Forms, 16) Checking Incoming Goods, 17) Ordering Medicine.

The design of the operating procedure system is carried out based on observations and interviews, then formulated into steps and an operating procedure framework is created, which will not immediately be used as a reference in the creation of the system, but requires consideration from several experts to conduct further checks. The results of these checks will be evaluated to improve the system framework.

4) Expert Validation

Validation is an activity to prove that the product that has been made is a feasible product. Validation is given to an expert to identify problems, causes of problems, and determine ways to solve problems, and propose alternatives in solving problems. The objective of the validation activity is to test all aspects of the financial, human resources, and marketing systems to obtain maximum results. In this study, expert validation consists of two validators, namely academic validators and practitioner validators.

5) Revision (if necessary)

At this revision stage, the products of expert validation, namely academic validation and practitioner validation, did not contain any errors that needed to be corrected because the product or SOP created by the researcher was the first SOP at PT. SMS.

6) Final product

Research and development validation testing activities to collect data used in creating more effective procedures. At this stage, data from the revision results is collected and used as the basis for developing a new, more effective system. The final product shows the quality of the system that has been created.

B. Methodology

This research was conducted using a standard operating procedure questionnaire administered by the researcher to the validators, where the contents of the questionnaire were a compilation of standard operating procedures for financial management, human resources, and marketing. The questionnaire served as an assessment of procedural steps from four perspectives, namely: usefulness, ease of use, completeness, and readability.

1) Data Collection

The development of standard operating procedures for financial management, human resources, and marketing used instruments in the form of interviews, observations, and expert validation sheets. As with qualitative research, the analysis was carried out during data collection and after data collection was completed within a certain period of time. It was conducted interactively and continuously until the data was complete in three stages, namely: data reduction, data presentation, and conclusion drawing. To analyze the validated data, the average value was calculated to determine the final score for each item in the research questionnaire. The total score obtained was divided by the number of respondents who answered the research questionnaire.

2) Validation Test

The validation test in this study was conducted by academics in the field of economics, particularly finance, and practitioners in the same field. Validation at this stage explained how the system would work based on its sequence, and at this stage, the experts would also correct the system created by the researcher to determine whether it was feasible or still needed improvement. To determine or correct the system, a questionnaire was used as a medium for assessment, where the experts gave scores to the product based on criteria prepared by the researcher. In addition to giving scores, the experts provided suggestions or input that would later be used as a reference for revising or developing the product so that it would become a suitable system. The assessment uses the Likert scale method, which, according to Syofian (2014), is a scale that can be used to measure a person's attitude, opinion, and perception of a particular object or phenomenon.

3) Data Analysis

The data analysis method used is the average method proposed by Anto Dajan (2000), who states that in some cases, the average value can be considered a sufficiently representative value for describing the values contained in the data in question.

C. Results and Discussion

1. Result

Table 1. Validation results of the Financial Management SOP from Practitioners and Academics

Operating Prosedure's	Feasibility Score	Result
Cash Receipts	4,125	Feasible
Recording Cash Incoming	4,5	Feasible
Cash Disbursements	4,25	Feasible
Recording Cash Outgoing	4,375	Feasible
Credit Purchases	4,5	Feasible
Cash Purchases	4,5	Feasible
Cash Sales	4,75	Feasible
Credit Sales	4,5	Feasible
Payroll	4	Feasible
Electricity Bill Payments	4,625	Feasible
Electricity Bill Payments Via E-Banking	4,125	Feasible
Water Bill Payments	4,625	Feasible
Telephone Bill Payments	4,75	Feasible
Petty Cash	4,375	Feasible
Petty Cash Disbursements	4,25	Feasible
Petty Cash Replenishments	4	Feasible
Fixed Asset Procurement	3,125	Fairly Feasible
Preparation of Financial Statements	3,5	Fairly Feasible
Balance Sheet	3,25	Fairly Feasible
Profit/Loss Statement	3,125	Fairly Feasible
Average Total	4,16	Feasible

Table 2. Validation results of the SOP Human Resource Management from Practitioners and Academics

Operating Prosedure's	Feasibility Score	Result
Perekrutan Karyawan	4,25	Feasible
Pemberhentian Karyawan	4,375	Feasible
Penggajian Karyawan	4,5	Feasible
Tata Tertib Karyawan	4,625	Feasible
Jam Kerja	4,125	Feasible
Hari Kerja	4,125	Feasible
Waktu Kerja Lembur	4,125	Feasible
Absensi Kehadiran	4,5	Feasible
Ketentuan Cuti	4,375	Feasible
Permohonan Cuti Tahunan	4,25	Feasible
Permohonan Cuti Melahirkan	3,625	Fairly Feasible

Cuti Sakit	4,125	Feasible
Cuti Alasan Penting	4,125	Feasible
Ijin Tidak Masuk (Sakit)	4,125	Feasible
Terlambat Masuk Kerja	4	Feasible
Pemakaian Seragam	3,875	Fairly Feasible
Penugasan Luar Kota	4,125	Feasible
Pemberian Insentif	4,125	Feasible
Ijin Keluar Pada Jam Kerja	4,25	Feasible
Pemberian Tunjangan Hari Raya	4,25	Feasible
Average Total	4,19	Feasible

Table 3. Validation results of the Marketing Management SOP from Practitioners and Academics

Operating Prosedure's	Feasibility Score	Result
Consumer Database	4,5	Feasible
Visit to Potential Customers' Sites	4,375	Feasible
Promotion Through Business Cards	4,375	Feasible
Receiving Orders Through Salespeople	4,75	Feasible
Receiving Orders by Telephone	4,375	Feasible
Shipping of Goods by the Shipping Department	4,25	Feasible
Shipping of Goods by Shipping Services/Expeditions	4,375	Feasible
Imposing Sanctions for Damaged Products	3,75	Fairly Feasible
Promotion Through Price Lists	4,375	Feasible
Sales Partnership Offers	4,375	Feasible
Receiving Returns from Customers	4,375	Feasible
Customer Relations	4,375	Feasible
Collection of Accounts Receivable	4,375	Feasible
Providing Bonuses/Incentives to Employees for Sales	4,375	Feasible
Creating Drug Orders	4,25	Feasible
Checking Incoming Goods	3,5	Fairly Feasible
Ordering Drugs	3,5	Fairly Feasible
Average	4,25	Feasible

2. Discussion

a) Financial Management Standard Operating Procedures,

The average score between practitioners and academics on the Financial Accounting Standard Operating Procedures is 4.16, which is considered acceptable. Therefore, the Financial Accounting Standard Operating Procedures are acceptable for implementation at PT. SMS.

b) Human Resource Management Standard Operating Procedures

The average score between practitioners and academics on the Human Resource Management Standard Operating Procedures is 4.19, which is considered acceptable. Therefore, the Human Resource Management Standard Operating Procedures are acceptable for implementation at PT. SMS.

c) Marketing Standard Operating Procedures

The average score between practitioners and academics for the Marketing Management Standard Operating Procedure is 4.25, which is classified as Acceptable. Therefore, the Marketing Management Standard Operating Procedure is classified as acceptable for implementation at PT. SMS.

d) Percentage of Relative Frequency of SOP Feasibility

The percentage of feasibility that meets the classification of feasible for implementation is 84.21% ($48 \div 57 \times 100$) and that meets the classification of sufficiently feasible for implementation is 15.79% ($9 \div 57 \times 100$).

D. Conclusion

Based on calculations from expert validation tests, namely practitioners and academics, it shows that the Standard Operating Procedures obtained from the research development from beginning to end have been qualified as suitable for implementation. The final product of this research produced 57 SOPs consisting of 20 Financial Management SOPs, 20 Human Resource Management SOPs, and 17 Marketing SOPs. Based on these provisions, the Standard Operating Procedures for Financial Management, Human Resource Management, and Marketing are ready to be implemented at PT. SMS.

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