

## **ABSTRACT**

*Operational audit is a systematic assessment activities with the aim to assess the effectiveness and efficiency of the object being examined within the company by giving advice in overcoming the problems existing in the company operations and recommended improvements in order to improve management performance in order to improve future performance. Operational audit carried out against the marketing functions Koperasi Konsumen UPN “Veteran” Yogyakarta aims to determine the level of effectiveness and efficiency of marketing functions, find the factors that become obstacles in achieving the objective of the marketing functions, and provide advice or recommendations on the activities undertaken by the marketing function so that the target has set can be achieved and implementation is done effectively and efficiently. This form of case study research using descriptive method, through book study method and field research, among others, in the form of interviews, observation, and documentation. Assessment of marketing effectiveness and efficiency are analyzed and evaluated by comparing the criteria, causes and effects and giving recommendations. Based of the operational audit has been done, it can be concluded that the implementation of the marketing function in general has not been fully implemented effectively and efficiently. To the Koperasi Konsumen UPN “Veteran” Yogyakarta must continue to improve the performance of marketing functions.*

**Key words: operational audit, effectiveness, efficiency, marketing functions.**