

PENGENDALIAN BIAYA PERSEDIAAN BAHAN BAKU UTAMA DENGAN METODE JUST IN TIME DI PT. MOTIVE MULIA

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Abstrak

Penelitian ini membahas penggunaan metode Just In Time untuk mengurangi biaya persediaan bahan baku di PT. Motive Mulia. Selama ini perusahaan melakukan pengendalian persediaan menggunakan Economic Order Quantity. Metode ini dilihat kurang efisien dalam pengendalian biaya bahan baku beton precast yang dapat dilihat dari total biaya yang dikeluarkan perusahaan dari segi biaya kuantitas persediaan bahan baku yaitu 39.908.604,670. Just In Time merupakan suatu system produksi yang dirancang untuk mendapatkan kualitas yang lebih baik, menekan biaya, dan mencapai waktu penyerahan seefisien mungkin dengan melakukan pengendalian biaya bahan baku. Dalam penelitian ini menggunakan 3 metode perhitungan yaitu, EOQ, EOQ/JIT, dan Kanban. Dengan metode Peralihan Just In Time, didapat total biaya yang lebih efisien daripada metode yang dilakukan di perusahaan, terlihat dari segi total biaya persediaan dalam peralihan Just In Time yaitu sebesar 14.857.319,17. Maka dengan menggunakan metode Just In Time perusahaan dapat menekan biaya sebesar 25.051.285,49.

Kata Kunci: Efisiensi Biaya, Pengendalian, EOQ, JIT, Persediaan

INVENTORY COST CONTROL OF PRIMARY THE RAW MATERIAL BY USING JUST IN TIME METHOD IN PT MOTIVE MULIA

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Abstract

This study was using Just In Time method to determine cost efficiency by using compared it with the method used by PT Motive Mulia, which is Economic Order Quantity. All this time the company was using inventory control method. The Economic Order Quantity method or the actual was considered less efficient in controlling cost of material beton concrete which can be seen from the total cost incurred by the company interm of cost quantity inventory from primary the raw material, namely 39.908.604,67. Just In Time is a production system which was designed to have a better quantity, reduces cost, and to achieve delivering time as efficient as possible by inventory cost control of primary the raw material. By using Just In Time method, obtained a more efficient total cost than the method performed by the company which was seen in terms of total cost inventory from Just In Time method, namely 14.857.319,17. Therefore using the just in time method, the company can reduce the cost up to 25.051.285,49

Keywords : cost efficiency, EOQ, inventory control, JIT