

ABSTRAK

PENERAPAN *MATERIAL REQUIREMENTS PLANNING* UNTUK MENGENDALIKAN BIAYA PERSEDIAAN BAHAN BAKU Studi Kasus Perusahaan Mutiara di Yogyakarta

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Penelitian ini bertujuan untuk mengetahui perbedaan besarnya total biaya persediaan bahan baku atau *Total Inventory Cost (TIC)* antara metode perusahaan dengan metode *Material Requirements Planning (MRP)*. Melalui perbedaan tersebut dapat diketahui metode mana yang lebih baik dalam mengendalikan *TIC*.

Teknik pengumpulan data yang digunakan dalam penelitian ini adalah wawancara, observasi, dan dokumentasi. Semua data diolah dengan program komputer *POM for Windows version 1.5*. Hasil dari proses perhitungan *MRP* berupa jadwal kebutuhan persediaan bahan baku.

Berdasarkan analisis data, dapat diketahui bahwa besarnya *TIC* menurut metode perusahaan selama bulan Juli – September 2004 adalah Rp 375.781,00 sedangkan menurut metode *MRP* Rp 125.497,00. Dengan demikian, *TIC* menurut metode perusahaan lebih besar daripada *TIC* menurut metode *MRP* dengan selisih sebesar Rp 250.284,00. Kesimpulannya adalah metode *MRP* dapat mengendalikan *TIC* lebih baik daripada metode perusahaan.

ABSTRACT

THE APPLICATION OF MATERIAL REQUIREMENTS PLANNING TO CONTROL TOTAL INVENTORY COST A Case Study at Mutiara Company in Yogyakarta

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This research aimed to know the best method to control Total Inventory Cost (TIC) between the method Mutiara currently used and Material Requirements Planning (MRP) method. Through analysis on the difference between the two methods, it could be justified the best method to control TIC.

The techniques of collecting data the researcher used were interview, observation, and documentation. All data were processed on computer program of POM for Windows version 1.5. The output of MRP processing was material requirements schedule.

Based on data analysis, we found that the TIC according to the method the company applied during the month of July to September 2004 amounted of Rp 375,781.00. While according to MRP method was Rp 125,497.00. The TIC according to company method has a Rp 250,284.00 larger than the TIC according to MRP method. The researcher concluded that MRP method could control the TIC better than method the company currently used.