

ABSTRAK
PENERAPAN SISTEM *JUST IN TIME* PRODUKSI DAN PENGARUHNYA
TERHADAP BIAYA YANG TIDAK BERNILAI TAMBAH
(*NON VALUE ADDED COST*)
Studi kasus pada PT Macanan Jaya Cemerlang

Teresia Triasih
Universitas Sanata Dharma
Yogyakarta
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Tujuan penelitian ini adalah untuk mengetahui apakah PT Macanan Jaya Cemerlang sudah menerapkan sistem *Just In Time* produksi dan berapa manfaat ekonomi yang diperoleh PT Macanan Jaya Cemerlang dengan menerapkan sistem *Just In Time* produksi.

Teknik pengumpulan data yang digunakan adalah wawancara, observasi, dan dokumentasi. Masalah pertama dianalisis dengan mendeskripsikan syarat-syarat *Just In Time* menurut teori dan dibandingkan dengan keadaan perusahaan, masalah kedua dianalisis dengan menggunakan rumus *Manufacturing Cycle Efficiency* (MCE) dan penghematan biaya yang diperoleh PT Macanan Jaya Cemerlang apabila menerapkan sistem *Just In Time* produksi.

Berdasarkan analisis data yang telah dilaksanakan, ditemukan bahwa:

1. Kondisi PT Macanan Jaya Cemerlang belum memenuhi syarat untuk menerapkan sistem *Just In Time* karena dari sepuluh syarat *Just In Time* hanya tiga syarat yang sesuai dan tujuh syarat lainnya tidak sesuai.
2. MCE sebesar 0,6593 (kurang dari 1) menunjukkan bahwa masih ada aktivitas *Nonvalue Added* dan manfaat ekonomi yang dinikmati perusahaan adalah berupa penghematan biaya sebesar Rp 476.783.795,92 apabila perusahaan menerapkan sistem *Just In Time* dalam proses produksinya.

ABSTRACT
THE APPLICATION OF *JUST IN TIME* PRODUCTION SYSTEM
AND IT'S EFFECT OF *NON VALUE ADDED COST*
A case study at PT Macanan Jaya Cemerlang

Teresia Triasih
Sanata Dharma University
Yogyakarta
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The objective of this research were to find out whether PT Macanan Jaya Cemerlang had already applied *Just In Time* production system and how much was the economic advantage that will be obtained by PT Macanan Jaya Cemerlang by applying *Just In Time* production system.

The data gathering techniques used in this research were interview, observation and documentation. The first problem was analyzed by describing *Just In Time* requirements according to the theory and comparing it with the company's condition. The second problem was analyzed by adopting *Manufacturing Cycle Efficiency* (MCE) and cost economizing that will be obtained by PT Macanan Jaya Cemerlang if they applied *Just In Time* production system.

Based on the data analysis that had been done, it was found that:

1. PT Macanan Jaya Cemerlang's condition was not meet the requirements to apply *Just In Time* system because only three out of ten of the requirements were appropriate.
2. The value of MCE was 0,6593 (less than 1), meaning that there was still *Non Value Added Activity* and the economic advantage gained cost economizing as much as Rp 476.783.795,92 if the company applied *Just In Time* in the production process.