

## ABSTRAK

### EVALUASI TERHADAP EFISIENSI BIAYA PERSEDIAAN DENGAN SISTEM MATERIAL REQUIREMENTS PLANNING Studi Kasus Pada PT Mekar Armada Jaya Magelang

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Tujuan penelitian ini adalah untuk mengetahui tingkat efisiensi pengendalian persediaan perusahaan melalui perbandingan total biaya persediaan menurut perusahaan dengan total biaya persediaan menurut sistem Material Requirements Planning.

Berdasarkan tujuan penelitian di atas, penulis merumuskan permasalahannya yaitu: bagaimanakah perbandingan efisiensi biaya persediaan (*Total Inventory Cost*) menurut sistem pengendalian persediaan yang digunakan perusahaan dengan sistem Material Requirements Planning?

Dalam menganalisis data, penulis menggunakan alat bantu komputer program STORM-MRP. Analisis dengan bantuan program STORM-MRP tersebut akan menghasilkan laporan-laporan (*Explosion Report*) yang berisi tentang kebutuhan kotor, persediaan ditangan, jumlah pembelian dan periode pemesanan.

Hasil dari analisis dan pembahasan menunjukkan bahwa total inventory cost perusahaan sebesar Rp 37.780.324,- sedangkan total inventory cost menurut sistem Material Requirements Planning sebesar Rp 37.531.416,-.

Secara umum, total inventory cost sistem Material Requirements Planning lebih efisien karena total inventory cost sistem Material Requirements Planning lebih kecil daripada total inventory cost perusahaan. Tetapi perbedaan tersebut tidaklah begitu besar: selisih biaya persediaan tersebut hanya sebesar Rp 248.908,- atau sekitar 0,66%. Perusahaan dapat memperbaiki kinerjanya dengan cara lebih memperhatikan proses pembelian bahan baku dan dalam frekuensi pemesanan bahan baku tersebut.

## ABSTRACT

### AN EVALUATION OF INVENTORY COST EFFICIENCY USING MATERIAL REQUIREMENTS PLANNING SYSTEM Case Study At PT Mekar Armada Jaya Magelang

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The aim of this study is to evaluate the efficiency of inventory cost control by comparison of total inventory cost of the company with total inventory cost using a Material Requirements Planning system.

To analyze the data, the computer-aid program of STORM-MRP was used. The analysis with the aid of the STORM-MRP program produced reports (*Explosion Report*) containing gross needs, at hand inventory, purchase sums and order period.

From the results of this analysis and the discussion, it can be seen that the total inventory cost of the company was as much as Rp 37, 780, 324.- while the total inventory cost using the Material Requirements Planning system was Rp 37, 531, 416.-.

Generally, the total inventory cost according to the Material Requirements Planning system was more efficient, because it was smaller than the total inventory cost as calculated by the company, however, the difference was not significant. The inventory cost difference was only as much as Rp 248, 908.- or about 0. 66%. The company would be able to improve its performance by paying more attention to the purchasing process and order frequency of raw materials.