

ABSTRAK

EVAUASI TENTANG PENGARUH PENERAPAN JUST IN TIME TERHADAP BIAYA PRODUKSI STUDI KASUS PADA PT PRIMISSIMA YOGYAKARTA

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Penelitian ini bertujuan untuk mengetahui kelayakan penerapan *Just In Time* (JIT) pada PT PRIMISSIMA dan bagaimana pengaruhnya terhadap biaya produksi pada departemen *Spinning*, *Weaving* dan Teknik Umum.

Teknik pengumpulan data yang digunakan adalah wawancara, observasi dan dokumentasi. Teknik analisa data berupa analisa deskriptif dan untuk mengukur tingkat efisiensi proses produksi (seberapa besar aktivitas yang tidak bernilai tambah dapat dikurangi dan dihilangkan dari proses produksi) digunakan rumus MCE (*Manufacturing Cycle Efficiency*).

Dari hasil penelitian dapat diketahui bahwa perusahaan belum layak untuk menerapkan konsep JIT karena masih terdapat beberapa aktivitas yang tidak bernilai tambah (*non value added*) yaitu pemindahan dan penyimpanan dan berdasarkan perhitungan MCE diperoleh angka sebesar 0,07 (kurang dari 1) yang berarti perusahaan belum bisa menghilangkan aktivitas *non value added*, dengan demikian perhitungan biaya produksi di departemen *Spinning*, *Weaving* dan Teknik Umum pada PT PRIMISSIMA masih terlalu tinggi karena di dalamnya masih terkandung beberapa biaya yang timbul akibat aktivitas tidak bernilai tambah yang masih sulit untuk dihilangkan oleh perusahaan.

ABSTRACT

AN EVALUATION ON THE INFLUENCE OF JUST IN TIME TOWARD PRODUCTION COST A CASE STUDY AT PT PRIMISSIMA YOGYAKARTA

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This research aimed to find out the worthiness of application Just In Time (JIT) in PT PRIMISSIMA and the influence toward cost production at Spinning, Weaving and General Technique Department.

The techniques of collecting data were interview, observation and documentation. The techniques of analysis data were descriptive analysis. The research used MCE (Manufacturing Cycle Efficiency) formula to measure the process of production level (how much non value added activities can be eliminated and omitted from production process).

The result of this research showed that the company was not yet suitable to apply JIT concept because there were some non value added activities at the company like moving and storage activities. Moreover based on the calculation, MCE level at the company was 0,07 (less than 1). It meant that the company could not eliminate non value added activities. The calculation of production cost at Spinning, Weaving and General Technique Department was considered high because at production cost there were costs resulted from non value added activities which was difficult for company to eliminate.