

ANALISIS PENGENDALIAN PERSEDIAAN BAHAN BAKU TEMBAKAU MENGGUNAKAN METODE *CONTINUOUS REVIEW PERIODIC* DAN METODE *MIN MAX* (Studi Kasus PT Taru Martani)

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ABSTRAK

PT Taru Martani merupakan salah satu perusahaan manufaktur yang bergerak dibidang pengolahan tembakau. PT Taru Martani memproduksi produk Cerutu dan TIS (Tembakau Iris Saos). Tipe produksi yaitu setiap minggu pada hari senin dan selasa. Adapun masalah yang terjadi di Perusahaan dalam perencanaan persediaan bahan baku dimana terjadi *overstock* berjumlah sekitar 288.556 kg pada periode bulan Februari 2023 sampai dengan bulan Januari 2024, dengan demikian perlu adanya pengendalian persediaan. Metode yang digunakan dalam penelitian ini adalah *Continuous Review Periodic* dan *Min Max* sebagai alat untuk menganalisis dan membandingkan harga pokok yang efisien dan heman biaya yang dapat diterapkan di PT Taru Martani. Berdasarkan pengolahan data didapatkan hasil pemesanan bahan baku menggunakan metode *Continuous Review Periodic* yaitu sebanyak 9 kali dan total biaya persediaan sebesar Rp 1.394.258.826 sedangkan dengan metode *Min Max* didapatkan hasil frekuensi pemesanan sebanyak 353 kali dengan total biaya persediaan sebesar Rp 1.538.828.748 dan untuk metode Aktual Perusahaan dengan frekuensi pemesanan sebanyak 3 kali dan total biaya persediaan sebesar Rp 1.401.520.928. Sehingga didapatkan bahwa metode *Continuous Review Periodic* memiliki tingkat risiko yang lebih kecil dibandingkan dengan metode *Min Max* dan Aktual Perusahaan yang menghasilkan efisiensi biaya sebesar 0,51%.

Kata Kunci : Tembakau, *Continuous Review Periodic*, *Min Max*, Pengendalian Persediaan

ANALYSIS OF INVENTORY CONTROL OF TOBACCO RAW MATERIALS USING THE CONTINUOUS REVIEW PERIODIC METHOD AND THE MIN MAX METHOD

(Case Study of PT Taru Martani)

ABSTRACT

PT Taru Martani is a manufacturing company that specializes in processing tobacco. PT Taru Martani manufactures cigarettes and TIS (tobacco sliced sauce) products. The production takes place every Monday and Tuesday. The company experienced issues with planning raw material inventory, as there was an overstock of approximately 288,556 kg from February 2023 to January 2024, highlighting a requirement for inventory control. The methodology utilized in this study is a Continuous Review of Periodic and Min Max to examine and contrast efficient and cost-effective base prices that could be implemented at PT Taru Martani. According to the data analysis, the Continuous Review Periodic method resulted in 9 orders for raw materials and a total inventory cost of IDR 1,394,258,826. In contrast, the Min Max method resulted in 353 orders and a total inventory cost of IDR 1,538,828,748. The company's current order frequency is 3 times, with a total inventory cost of IDR 1,401,520,928. It was determined that the Continuous Review Periodic method carries a lower risk level when compared to the Min-Max and Actual Company methods, resulting in a cost efficiency of 0.51%.

Keywords: Tobacco, Continuous Review Periodic, Min-Max, Inventory Control

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