

ANALISIS PENGENDALIAN PERSEDIAAN MATERIAL RUTIN DENGAN MENGGUNAKAN METODE *ACTIVITY BASED COSTING* PADA PT XYZ

Muhamad Samsul Huda*¹, Suseno²

Progam Studi Teknik Industri, Universitas Teknologi Yogyakarta,
Jl. Glagahsari No.63, Warungboto, Kec. Umbulharjo, Kota Yogyakarta,
Daerah Istimewa Yogyakarta 55164

Email: hsamsul.uda@gmail.com, suseno@uty.ac.id

ABSTRAK

Pengendalian persediaan adalah proses pengelolaan stok yang merupakan salah satu asset terpenting dalam suatu bisnis, dan proses ini berperan penting dalam keberhasilan perusahaan. Permasalahan yang terdapat pada PT XYZ adalah sistem pengelolaan material pada perusahaan masih menghadapi kendala dalam hal pengklasifikasian material. Dimana material rutin dan material non rutin masih tercampur dalam gudang persediaan, sehingga kondisi ini menyebabkan kesulitan dalam proses pengklasifikasian material secara akurat dan sistematis. Berdasarkan data perusahaan, untuk kategori material rutin yang digunakan pada tahun 2024 sebanyak 53.177 item dari 30 jenis item yang digunakan untuk keperluan perusahaan. Dari hasil analisis pengklasifian di atas, persentase dari masing-masing material yang sudah dikategorikan dalam klasifikasi menggunakan metode *Activity based Costing* yaitu, Kategori A terdapat 6 jenis item barang, total persentase kumulatif item jenis barang yang diperoleh sebesar 20%, total persentase kumulatif penyerapan dana yang dikeluarkan sebesar 78,75%, dan untuk penyerapan dana yang dikeluarkan sebesar Rp 1.875.972.809,28. Kategori B terdapat 9 jenis item barang, total persentase kumulatif item jenis barang yang diperoleh sebesar 30%, total persentase kumulatif penyerapan dana yang dikeluarkan sebesar 17,64%, dan untuk penyerapan dana yang dikeluarkan sebesar Rp 420.134.655,76. Kategori C terdapat 15 jenis item barang, total persentase kumulatif item jenis barang yang diperoleh sebesar 50%, total persentase kumulatif penyerapan dana yang dikeluarkan sebesar 3,61%, dan untuk penyerapan dana yang dikeluarkan sebesar Rp 86.009.056,77. Sehingga metode *Activity Based Costing* dapat memberikan sebuah gambaran yang lebih akurat terhadap material rutin yang digunakan dalam setiap aktivitas operasional perusahaan.

Kata Kunci: Pengendalian Persediaan, Material Rutin, Pengklasifikasian, *Activity Based Costing*

ANALYSIS OF ROUTINE MATERIAL INVENTORY CONTROL USING THE ACTIVITY-BASED COSTING METHOD AT PT XYZ

ABSTRACT

Inventory control is the process of managing stock, which is one of the most important assets in a business. This process plays a crucial role in the company's success. The problem at PT XYZ is that the company's material management system still faces obstacles in material classification. Routine and non-routine materials are still mixed in the inventory warehouse, making it difficult to classify materials accurately and systematically. Based on the company data, 53,177 items from 30 types of routine materials were used for company purposes in 2024. Based on the classification analysis, the percentage of each material categorized using the Activity-Based Costing method is as follows: Category A contains 6 types of goods, the total cumulative percentage of goods acquired is 20%, the total cumulative percentage of funds absorbed is 78.75%, and the absorption of funds spent is Rp 1,875,972,809.28. Category B contains 9 types of goods, the total cumulative percentage of goods acquired is 30%, the total cumulative percentage of funds absorbed is 17.64%, and the absorption of funds spent is Rp 420,134,655.76. Category C contains 15 types of goods, the total cumulative percentage of goods acquired is 50%, the total cumulative percentage of funds absorbed is 3.61%, and the absorption of funds spent is Rp 86,009,056.77. Therefore, the Activity Based Costing method can provide a more accurate picture of routine materials used in every company's operational activities.

Keywords: Inventory Control, Routine Materials, Classification, Activity Based Costing

DAFTAR PUSTAKA

- Astuti. (2023). Analisis Manajemen Persediaan Bahan Baku Pada UKM Bolu Dan Donat “Putri” Dengan Metode *Activity Based Costing*(ABC). *journal.feb-uniss.ac.id*
- Hernandoko & Laksono. (2023). *Inventory Control Using ABC Classification and Min-Max Stock Method in The Manufacture of Armored Vehicle Body Hull at PT XYZ. E3S Web of Conferences*, 465. <https://doi.org/10.1051/e3sconf/202346502009>
- Iskandar, A. D., & Sutrisno, S. (2023). Efisiensi Persediaan Material dengan Metode Activity Based Costing pada PT. XYZ. *JURMATIS (Jurnal Manajemen Teknologi Dan Teknik Industri)*, 5(1), 1. <https://doi.org/10.30737/jurmatis.v5i1.2198>
- Jaenuddin. (2024). Analisa Pengendalian Persediaan Granite Menggunakan Metode ABC Studi Kasus PT.XYZ. *Agustus*, 8(ISSN), 2614–7602. <https://doi.org/10.36352/jr.v3i2>
- KarismawatiSapto Nugroho, M. (2024). Metode ABC Dalam Pengendalian Persediaan Produk Pada UMKM Dhinda Hijab. In *Literature Review, and Systematic Review* (Vol. 2, Issue 1).
- Lin, H. L., & Ma, Y. Y. (2021). *A New Method of Storage Management Based on ABC Classification: A Case Study in Chinese Supermarkets' Distribution Center. SAGE Open*, 11(2). <https://doi.org/10.1177/21582440211023193>
- Megawati, E., Pradesi, J., Khabibah, D. Z., Firman, D., & Ekoanindiyo, A. (2021). Pendekatan Metode ABC Pada Toko X untuk Pengendalian Persediaan Barang. *20(02)*, 156–165. <http://creativecommons.org/licenses/by/4.0/>
- Nugroho & Imaroh. (2023). *Analysis Of Spare Parts Inventory Planning And Control To Improve Cost Efficiency AT PT MANUNGGAL JAYA MAKMUR*.
- Parindingan, F. Y., Fathirah, D., Usman, A., & Mediaty, M. (2024). *Implementation of Activity-Based Costing to Improve Profitability. Asian Journal of Applied Business and Management*, 3(4), 351–370. <https://doi.org/10.55927/ajabm.v3i4.12391>
- Polii, R. P., Sabijono, H., Gamaliel, H., P Polii, R. Y., Sabijono, H., Gamaliel, H., Akuntansi, J., & Ekonomi dan Bisnis, F. (2021). *Analysis Of The*

- Determination Of Cost Of Production With Activity Based Costing Method In CV. VEREL TRI PUTRA MANDIRI.* 9(3), 880–891.
- Pradini, D., & Kusumastuti, R. D. (2023). *Inventory Analysis using Multi-Criteria ABC and ISM Method – A Case Study in Indonesia's Aviation MRO. Quantitative Economics and Management Studies*, 5(1), 22–31. <https://doi.org/10.35877/454ri.qems2166>
- Puspasari & Rusli. (2023). *Application of Raw Material Inventories Using the ABC Class Classification Method and the EOQ Method in Raw Material Inventories Based on POM QM For Windows. Transformasi: Journal of Economics and Business Management*, 2(3), 50–62. <https://doi.org/10.56444/transformasi.v2i3.953>
- Qaffas, A. A., Hajkacem, M. A. Ben, Ncir, C. E. Ben, & Nasraoui, O. (2023). *Interpretable Multi-Criteria ABC Analysis Based on Semi-Supervised Clustering and Explainable Artificial Intelligence. IEEE Access*, 11, 43778–43792. <https://doi.org/10.1109/ACCESS.2023.3272403>
- Salsabillah & Hariastuti. (2023). *Optimization of Trade Product Inventory Using Activity Based Costing Analysis.* 21(1), 35–41.
- Saputra. (2022). Analisis Pengendalian Persediaan Bahan Baku Jus Buah Dengan Pendekatan ABC & EOQ Dalam Menentukan Persediaan Bahan Baku Di PT. XYZ.
- Saracoglu, I., & Mifdal, S. (2024). *Inventory Classification with AHP and ABC Analyses: A Case Study for Dental Products Production. Computer and Decision Making: An International Journal*, 1, 151–169. <https://doi.org/10.59543/comdem.v1i.10487>
- Supriyadi, E., & Nurdewanti, R. (2022). Pengendalian Persediaan Bahan Baku dengan Metode *Activity Based Costing* (ABC) dan *Economic Order Quantity* (EOQ) di CV. XYZ. *BRILIANT: Jurnal Riset Dan Konseptual*, 7(1). <https://doi.org/10.28926/briliant>
- Tanjung. (2021). Analisis Pengaruh Kepuasan Pergantian Metode Persediaan Barang Dengan Pemakaian Metode ABC Dalam Meningkatkan Kualitas Produk (STUDI KASUS. UD. RIZKY ASSILA ULFA) Yahya Tanjung. *186. Accumulated Journal*, 3(2).
- Vanesa & Helma. (2023). *Analysis of Raw Material Inventory Control using the ABC Analysis Method and EOQ Method in the Fajar Onion Crackers Business. In Mathematical Journal of Modelling and Forecasting* (Vol. 1, Issue 1). <https://mjomaf.ppj.unp.ac.id/>

- (Yaturrohmah & Wicaksono, 2024). (2024). Optimasi Pengendalian Persediaan Material Rutin Sebagai Upaya Pencegahan Terjadinya *Overstock* Pada PT PLN (PERSERO) UIK TANJUNG JATI B.
- Zhong, F. (2023). *Application of ABC-Kraljic Classification in Inventory Management Within Traditional Small Foreign-Related Manufacturing Enterprises. In Proceedings of the 2022 3rd International Conference on Management Science and Engineering Management (ICMSEM 2022)* (pp. 111–123). Atlantis Press International BV.
https://doi.org/10.2991/978-94-6463-038-1_12