

ABSTRAK

Perusahaan yang dibahas dalam penelitian ini merupakan SBU (*Strategic Business Unit*) di bawah salah satu perusahaan farmasi di Indonesia dengan bisnis obat hewan (farmasi veteriner). Sistem pengendalian di perusahaan ini masih berdasarkan perkiraan kebutuhan dan belum cukup optimal. Tujuan penelitian ini adalah memperoleh kondisi optimal pengendalian persediaan dari hasil perbandingan Metode *Continuous Review System* (Q) dan Metode *Periodic Review System* (P) menggunakan kriteria minimum total cost. Pengumpulan data dilakukan pada bulan Januari-Desember 2019. Hasil analisis menggunakan metode *Continuous Review System* (Q) diperoleh sebesar Rp 13.070.072,- dengan frekuensi pemesanan sebanyak 31 kali dengan jumlah sekalian pesan sebesar 50 kg serta total pembelian sebesar 1.550 kg dan total sisa persediaan sebanyak 2.970 kg . Sedangkan dengan metode *Periodic Review System* (P) diperoleh total biaya persediaan sebesar Rp. 11.528.152,- dengan frekuensi pemesanan sebanyak 34 kali dengan jumlah pesan yang berbeda setiap pemesanannya dengan total jumlah pemesanan sebanyak 1597 kg dan total sisa persediaan sebanyak 2.576 kg. Jika dibandingkan dengan kondisi perusahaan dimana total biaya persediaan selama satu tahun sebesar Rp. 45.661.265,- maka dihasilkan penghematan sebesar 71% untuk metode *Continuous Review System* (Q), dan metode *Periodic Review System* (P) sebesar 75%.

Kata Kunci: Sistem pengendalian, Persediaan, *Continuous Review System* (Q), *Periodic Review System* (P)

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ABSTRACT

The company that is being discussed in this study is an SBU (Strategic Business Unit) under one of the pharmaceutical companies in Indonesia with a veterinary drug business. The control system in this company is still based on estimated needs and is not optimal yet. The purpose of this study was to obtain optimal conditions for inventory control from the comparison of the Continuous Review System (Q) Method and Periodic Review System (P) Method using the minimum total cost criteria. Data collection was carried out in January-December 2019. The results of the analysis using the Continuous Review System (Q) method were obtained for Rp. 13.070.072 with an order frequency of 31 times with the total number of messages of 50 kg and total purchases of 1,550 kg and total residual inventory of 2,970 kg. Meanwhile, with Periodic Review System (P) method, the total inventory cost is Rp. 11.528.152, - with an order frequency of 34 times with a different number of orders for each order with a total number of orders of 1,597 kg and a total remaining inventory of 2,576 kg. When the result of two method are being compared with the condition company where the total cost of inventory for one year is Rp. 45.661.265, - the result are a saving of 71% for the Continuous Review System (Q) method and Periodic Review System (P) method of 75%.

Keywords: Control system, inventory, Continuous Review System (Q), Periodic Review System (P)

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