

Analyse des couts de revient et de la valorisation de stocks chez PT. MSPI

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Abstrak

ABSTRACT

PT. Marubeni Steel Processing Indonesia (MSPI) is one of manufactures that have supported another manufactures in Indonesia, MSPI participates in steel processing. Its activities are ?Slitting? the coils and ?Shearing? or Cutting in pieces the steel coils. The company income is divided in three categories. The first category is material sales while cutting, which has a good reputation for his high reliability in measuring of cutting qualities. The second category is ?Tolling Job? or only cutting the steel coils that arc belong to other companies or only the service income. The last category is ?Trading? the steel coils without cutting. The best results of them are in the first category.

At this moment, PT. MSPI has lack of information as the result of inaccurate anticipation in sales and stocks information. In 2000, PT. MSPI didn?t build his sales budget. The enterprise has built it based on sales of the preceding year and adding them about between 10% and 15% for each month. If we compare the budget and monthly sales report, there is a gap between them and they vary more than 40%. It could influence another budget such as the production budget, the treasury budget, and the finance report projected.

Then, in the stock management, there are another gaps between the deliveries and the stocks in Warehouse. The discrepancies inventory reports between the Delivery department and the Accounting department has been caused by human error. Therefore, due to these gaps, PT. MSPI could lose USD 224,980.56 in year 2000

In June 2001, PT. MSPI has obtained PT. Samatech that has an activity «Stamping». MSPI has developed a new divisioni the finance division, This division has an important role iii order to develop the sale budget ; 2002 and in the following years.

The most possible solution to resolve the problem is while developing a budget but it should be based on the statistic theory. We can use « Time-Series Models ». The Company could use this budget in order to diminish the gaps. But MSPI has to took rough it in 2002 if this budget will be suit to the current sales. In stocks management, it is better to use ?Bar code? to prevent gaps in the inventory account. But the company has to spend a lot of money if they want to use it, whose Cost approximately IDR 100,000,000,00 or USD 10,000.00. Therefore MSPI must consider realizing it. The report

of the Delivery department has to be integrated with the report of the Accounting department. We can use the information system in order to realize it.

