ABSTRAK

Penelitian ini dilatarbelakangi oleh permasalahan kuantitas pembelian dan persediaan bahan baku tepung terigu cenderung tidak tetap. Ada kalanya persediaan terlalu banyak dan ada kalanya mengalami kekurangan. Tujuan penelitian mengetahui total biaya persediaan bahan baku yang optimal dengan menggunakan metode *Continuous Review System* (Q) dan metode *Periodic Review System* (P) pada Tilah Bakery. Serta membandingkan hasil total biaya persediaan antara metode *Continuous Review System* (Q) dan metode *Periodic Review System* (P) dengan kebijakan Tilah Bakery. Jenis penelitian dalam penelitian ini yaitu kuantitatif. Jenis data dalam penelitian ini yaitu data sekunder, berupa data pemakaian bahan baku, biaya pesan, biaya simpan, *lead time*, dan biaya pembelian bahan baku utama. Hasil penelitian menunjukkan total biaya persediaan yang paling optimal yaitu menggunakan metode *Continuous Review System* (Q), dimana total biaya persediaan lebih hemat dibandingkan dengan metode *Periodic Review System* (P) dan kebijakan perusahaan. Total biaya persediaan metode *Continuous Review System* (Q) sebesar Rp. 18.659.092.012 lebih kecil dibandingkan dengan metode *Periodic Review System* (P) sebesar Rp 18.660.085.105 dengan biaya persediaan perusahaan sebesar Rp 18.659.662.000. Sehingga dengan menggunakan metode *Continuous Review System* (Q) perusahaan dapat menghemat biaya persediaan sebesar 3% atau Rp 569.988.

Kata Kunci: Persediaan, Bahan Baku, *Continuous Review System* (Q), *Periodic Review System* (P)

ABSTRACT

This research is motivated by the problem of purchasing quatity and supply of wheat flour raw materials which tend to be unstable. there are times when there is too much supply and there are times when there is a shortage. the research objective is to determine the optimal total cost of raw material inventory by using the continuous review system (q) method and the periodic review system (p) method at tilah bakery. as well as comparing the results of the total cost of inventory between the continuous review system (q) method and the periodic review system (p) method with the tilah bakery policy. the type of research is quantitative. the type of data in this study is secondary data, in the form of data on the use of raw materials. ordering costs, storage costs, lead time, and the cost of purchasing the main raw materials. the result showed that the most optimal total inventory cost is using the continuous review system (q) method, where the total inventory cost is more efficient than the periodic review system (p) method and company policies. the total inventory cost for the continuous review system (q) method is Rp. 18.659.092.012 less than the periodic review system (p) method of IDR 18.660.085.105 with a company inventory cost of IDR 18.659.662.000. so by using the continuous review system (q) method, the company can save inventory costs by 3% or IDR 569,988.

Keyword : *inventory, raw materials, continuous review system (q), periodic review system (p)*