

ABSTRAK

Hotija, Siti. 2018. Skripsi. **Analisis Perbandingan Metode *Economic Order Quantity* (EOQ) Dan *Just In Time* (JIT) Dalam Pengendalian Persediaan Bahan Baku Pada PD Sojera Swajaya Kota Probolinggo.** Program Studi Akuntansi , Fakultas Ekonomi, Universitas Panca Marga Probolinggo.

Penelitian dilakukan di PD Sojera Swajaya dengan tujuan untuk membandingkan metode *Economic Order Quantity* (EOQ) Dan *Just In Time* (JIT) Dalam Pengendalian Persediaan Bahan Baku.

Jenis penelitian yang digunakan adalah diskriptif kuantitatif. Diskriptif kuantitatif adalah suatu laporan yang bersifat paparan dan rujukan untuk mendeskripsikan hal-hal yang dinyatakan dalam riset. Dengan variabel penelitian data pembelian bahan baku selama tahun 2017.

Hasil penelitian menunjukkan PD Sojera Swajaya lebih efisien menggunakan metode *Just In Time* (JIT) dibandingkan dengan menggunakan metode *Economic Order Quantity* (EOQ), dimana metode *Just In Time* dapat melakukan penghematan biaya persediaan.

Kata Kunci : *Economic Order Quantity* (EOQ), *Just In Time* (JIT), Biaya Persediaan

ABSTRACT

Hotija, Siti. 2018. *Thesis. The Analisis of The Comparison Between Economic Order Quantity (EOQ) and just in time (JIT) In Controlling The Stock of Standard Material at PD Sojera Swajaya Probolinggo, Accountancy Study Program, Faculty Of Economics, University of Panca Marga Probolinggo.*

This present research is done at PD Sojera Swajaya and aimed to compare between Economic Order Quantity (EOQ) method and just in time (JIT) method in controlling the standard material.

The kind of research used is descriptive quantitative. Descriptive quantitative is an explanatory and referencial report to describe real matter in a research. The research variable of this present research is the data of standart material purchase during 2017.

The result of research reveals that PD Sojera Swajaya is more efficient to us just in time (JIT) method than to use Economic Order Quantity (EOQ) method in which just in time (JIT) can economize the inventory cost.