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Penentuan Saldo Optimal Persediaan Pemerintah Daerah (Studi pada Pemerintah Kota Yogyakarta)
FRANSISCUS N NAIOLA, Irwan Taufiq Ritonga, M.Bus., Ph.D., Ak., CA.
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INTISARI

Tujuan penelitian ini ialah untuk menentukan saldo optimal persediaan karcis di Dinas Perhubungan Kota Yogyakarta. Sumber data yang digunakan yaitu data sekunder yang terdiri dari dokumen internal, dokumen eksternal, dan wawancara. Data sekunder dianalisis dengan metode *Economic Order Quantity (EOQ).*

Dari hasil analisis, dibuat perbandingan antara saldo optimal dengan saldo riil berdasar hasil saldo, *Inventory Turn Over Ratio (ITOR),* dan total biaya persediaan karcis. Berdasarkan hasil analisis data dokumen dan wawancara, didapatkan bahwa saldo optimal persediaan karcis UPT Terminal sebesar Rp112.554.830 dari nilai saldo riilnya sebesar Rp115.039.080 yang menunjukkan adanya inefisiensi sebesar Rp2.484.250; *ITOR* meningkat dari 0,65 kali menjadi 0,66 kali, *ITOR*/*days* menurun yang menunjukkan persediaan semakin liquid yaitu dari 562 hari menjadi 553 hari; serta adanya inefisiensi biaya persediaan karcis sebesar Rp175.410 dari total biaya persediaan karcis riil sebesar Rp8.212.973.

Kata kunci: Saldo optimal, persediaan karcis, *EOQ, ROP, ITOR*

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ABSTRACT

This research is to determine the optimal balance of ticket inventory in the Department of Transportation of Yogyakarta City. Secondary data were used in this research which included internal documents, external documents, and interviews. The data were analyzed using the Economic Order Quantity (EOQ) method.

From the result of the analysis, a comparison between the optimal cash balance and the real balance is made based on the balance, the Inventory Turn Over (ITOR) , and the total cost of ticket inventory. The result of document and interview analyses show that the optimal cash balance of the ticket inventory at the Terminal Technical Implementation Unit was as much as Rp112,554,830 of the real balance of Rp115,039,080, which indicate an inefficiency of Rp2,484,250. As for ITOR, it shows an increase from 0. 65 times to 0.66 times. The decrease of ITOR per day shows that the inventory is getting more liquid, that is from 562 days to 553 days. In additional, there is an inefficiency of ticket inventory cost for asmuch as Rp175,410 of the total real cost of ticket inventory of as much as Rp8,212,973.

Keywords: optimal cash balance, ticket inventory, EOQ, ROP, ITOR