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ANALYSIS OF RAW MATERIAL SUPPLY SYSTEM AT CV. X

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Abstract: This study aims to determine the procedures for managing raw material inventory to support the smooth production process applied to CV. X. This research used a descriptive qualitative research method with a case study approach. Researchers took an object in the wood products industry, namely CV. X, which is located on Jl. Imogiri, Sumber Agung, Jetis, Bantul, Special Region of Yogyakarta 55781. This research was conducted on 28 December 2022 - 19 January 2023. Data collection techniques used in this study were interviews and observation. The analysis technique of this research uses thematic analysis techniques in data analysis of raw material supply systems. Data analysis in this study used the Atlas.ti 22 application. The research results produced the process of supplying raw materials at CV. X begins with preparing reports for raw material inventories addressed to suppliers through reports on raw material requirements, raw material stocks in warehouses, plans for purchasing raw materials, types of raw materials, and quantities and expiration dates. The production system will request raw materials from the warehouse department, and then the warehouse department will record the expenditure and condition of the raw materials in the warehouse. After that, it will be reported to the purchasing department, and the purchasing department will make submissions for the procurement of goods.
Keywords: Inventory System, Raw Materials, CV. X

INTRODUCTION

The modern era of industrial companies includes many factors of production, companies act to achieve the desired profit and goals. Companies must be able to improve their production processes to keep their products competitive against similar products. Inventory of raw materials is one of the most important assets owned by the company so that it has an impact on the production process. Companies generally keep inventory of raw materials to fill all production processes, this is not effective and efficient because the required storage costs are quite large and there is a risk of falling prices.

Raw materials are the most important factor that supports the smooth running of the production process. A smooth production process with the support of good raw material management produces products that can be used at the right time and in accordance with the production plan that has been determined by the company. Therefore, companies need to have direct and precise control over raw materials starting from the needs of the production process , procurement, reduction, storage, maintenance and cost planning to completion of processing results. Raw material management is very necessary to maintain the stability of raw materials that the company will use to fulfill orders or customer requests, when the delivery of raw materials is delayed and unable to meet demand. If the supply of raw materials is late,

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it cannot meet the buyer's demand quickly, resulting in a delay in the production process (Wijayanti & Sunrowiyati, 2019).

Raw material management procedures allow companies to manage their raw material inventory properly because they can follow existing procedures for checking incoming and outgoing raw materials. In addition to this procedure, it can also detect if there is a loss or fraud that may occur. This can be seen from the notes on the blackboard or the schedule available in each production department. Therefore, this procedure is not only a control tool, but also an important value for the company in the form of raw material inventory. At CV X the production process takes place at many levels and requires effective and efficient raw material management procedures (Hermawan & Evianti, 2021).

Inventory is the most important part of working capital, an ever-changing asset. The faster the turnover or the higher the turnover ratio, the shorter the supply of funds, so that the funds needed are relatively small. Conversely, the slower the rotation or the lower the speed, the longer the goods are held in the warehouse. In addition, the warehouse also affects the company's business. The optimal inventory function is to minimize the company's risk in meeting consumer needs when they request manufactured products. The problem that is often faced in industrial companies is the smooth production process in the form of optimal stock management or raw material inventory. The purpose of the commodity pricing system is to discourage companies out of stock which can cause disruption to the production process can and result in out of stock. Therefore, a raw material warehouse accounting information system is very important for companies to carry out production activities (Rosalina, 2021).

When planning the storage of raw materials, first determine the amount of raw materials needed in the production process. Therefore, storage planning means determining the composition of the warehouse, determining the time and place to meet storage needs during the production process. Inventory control is about controlling the quality and quantity of the planned quantities but physically protecting the existing inventory. Raw material storage planning, as part of raw material storage control, requires very serious attention and covers the beginning of raw materials to the production process. because such effects negatively impact the quality of ingredients if neglected. So that when handling raw materials the results are precise and the quality of the processed products is competitive in the market.

CV. X is a local company based in Yogyakarta that manufactures kitchenware, interior furniture and export furniture for hotels, resorts, public spaces, restaurants, hospitals and universities. X uses FSC certified wood, and strength is product design that meets customer needs. Supported by a solid team that has more than 20 years of experience working with various partners. X has been a member of WWF Indonesia since 2005 and uses environmentally friendly wood. The wood is sourced from legally and sustainably managed forests. X is committed to using legal and sustainable wood for the long term. X strives to continue to innovate in owning kitchenware products so that they can become MSMEs that are able to replace imported products, especially kitchenware products made from raw wood. The company does not only offer kitchen equipment, but apart from functional value, it also offers stories about how products work based on raw materials, production processes, industrial models, and aesthetics.

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These values then support product sales in the market. The kitchen utensils produced by the company include rolling pins, oval wooden spoons, wooden meat beaters, wooden tongs, long wooden spatulas, concave wooden spatulas, wooden rice spoons, large wooden spatulas, wooden cutting boards, scrapers and spatulas.

Based on the description above, it can be concluded that inventory must be monitored regularly and appropriately. This research was conducted at the company CV. X which is a manufacturing, furniture, interior design and kitchenware industry company during the production process. The timeliness of product completion is very important, but in reality the smoothness of the production process is not optimal due to the lack of inventory of raw materials during the production process. The purpose of this study is to determine the procedures for managing raw material inventory in supporting the smooth production process that is applied to CV. X.

METHODS

This research was conducted using a qualitative descriptive research method with a case study approach. Qualitative research is used to develop theory and ensure data accuracy. Given that the purpose of this research is to conduct a thorough investigation of the programs, events, activities or processes that appear in the CV. X. In this study, researchers took a research object in the wood production industry, namely CV. X which is located on Jl. Imogiri, Sumber Agung, Jetis, Bantul, Special Region of Yogyakarta 55781. This research was conducted on 28 December 2022 - 19 January 2023.

In this study, the main data sources were conducting interviews and observations, with primary data collected by researchers coming from anywhere that could provide information directly related to the raw material supply system of CV. X. Data collection techniques using interviews and observation. The data analysis carried out in this study was a qualitative descriptive analysis. Descriptive research is research that provides an overview to readers and finds problems, situations and events based on facts on the ground (Moleong, 2014). The researchers' steps to analyze the data include: Conducting interview transcripts, interpreting coding data, namely by open coding, axcial coding, and selective coding using the Atlas.ti 9 application, determining themes in the data, making discussions, and making conclusions.

RESULTS AND DISCUSSION

Data Triangulation

Table 1. Source Triangulation

Research Statement	Informan			Pattern
	Informan 1	Informan 2	Informan 3	
The process of receiving raw material suppliers	The system can be a supplier who sends or x who takes raw materials from suppliers	There are two ways, we take or the supplier will come to supply	The system can be done by taking it to the supplier's place or sending it to the company	There are two systems for receiving raw materials 1. The supplier delivers to the company

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				2. Company x takes directly to the supplier
Constraints in the raw material inventory system	Limited raw materials at suppliers, availability of warehouses at factories, significant price increases	Warehouses are sometimes still limited, prices suddenly skyrocket, raw materials from suppliers run out	Raw materials are limited, warehouses in factories are limited, and sudden price increases	1. Limited raw materials from suppliers 2. Warehouse storage is limited 3. Prices of raw materials have increased significantly
Overcome raw material supply constraints	Increase suppliers, make deliveries of raw materials in stages, compare the cheapest prices	Having more than one supplier, the raw materials to be sent are not carried out simultaneously, choosing the cheapest supplier	More than one supplier, raw materials are sent from what is needed, choose the cheapest supplier	1. Having more than one supplier for each of the same raw materials 2. Delivery of goods is carried out in stages 3. Compare prices between suppliers and choose the cheapest

Metode Economic Order Quantity (EOQ)

Based on the data obtained in 2017, it is known that the number of logs or timber ordered depends on the existing demand. The frequency of ordering materials when there is a demand for goods. So do the calculations with the EOQ method to determine the maximum profit. For example, in January, February, and March 2023 there were requests from Superindo, ACE, and Jogja Deptstore for kitchenware products so that raw materials were ordered.

The results showed that the purchase of raw materials for logs or logs was 22,355 m^3 with a purchase frequency of 3 times in January, February, and March with a use or usage of 19,890 m^3, with an average cost of one order of 879,500 and a storage fee of 1,120 (m^3/3 months).

Calculation of the economic purchase of log raw materials using the EOQ (Economic Order Quantity) method is as follows: Amount of need (usage) in 3 months (D) = 19,890 m3 Cost per order (S) = IDR 879,500 and Cost of storage per unit in 3 months (H) = IDR 1,120 per m3.

$$EOQ = \sqrt{\frac{2\,SD}{H}}$$

$$EOQ = \sqrt{\frac{2 \times 879.500 \times 19,890}{Rp\ 1,120}}$$

$$EOQ = 167,00\ m^3$$

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So the optimal amount of wood to buy per order is 167 m^3. However, in practice, sometimes the type of wood desired by one supplier is running out, so to overcome these obstacles the company does not only have one supplier for each type of raw material.

Results of Analysis and Interpretation of Coding Data

Open Coding

Open coding is a process of identifying concepts, where their features and dimensions are found in the data (Sandy et al., 2016).

Table 2. Open Coding Results of Resource Persons 1

Question Quote	Sandi
Apart from interior and exterior products, they also produce kitchen utensils such as sutil, centong, cobek, ulekan, etc.	Product
Raw materials come from suppliers with a pre-order system.	How to get raw materials
The system can be a supplier who sends or x who takes raw materials from suppliers.	Receiving raw materials
Raw material requirements, stock of raw materials in the warehouse, plans to purchase raw materials, types of raw materials and quantities and expiration dates if any.	Raw materials report
Depending on raw materials and suppliers, for wood we need: PO, cooperation contract, FSC related documents, Timber shipping documents, DKB (log list), payment DP. For materials other than wood, we only PO and payments according to the initial agreement: Tempo without a DP, Tempo uses a DP or cash.	Documents for purchasing raw materials
For Constraints, we usually wait for supplyer coordination, between field people and office people to make sure the stock of goods is a bit hindering the information that comes to us. There was a miscommunication between the sales department and the warehouse department, the information warehouse section had such goods, it turned out that after we made purchases of materials, there were not enough of them.	Constraints on demand availability of raw materials
By phone and WhatsApp messages.	Means of processing requests for raw materials
Limited raw materials at suppliers, availability of warehouses at factories, significant price increases.	Raw material supply system constraints
Increase the number of suppliers for 1 type of the same raw material, for example wood raw materials are not only from one supplier but from several suppliers, for warehouse limitations we sometimes work with suppliers to be sent in stages, to overcome prices we have many suppliers so we can choose the most reasonable price.	Overcoming obstacles in the supplier of raw materials

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For the time of ordering depends on the supplier, to overcome the vacancy of raw materials because when ordering we use more than one supplier.	Long lead time for ordering raw materials
The production section will make a request for raw materials to the warehouse department, the warehouse section will record the expenditure and condition of raw materials in the warehouse, reported to the purchasing department, the purchasing department will submit a request for procurement of goods when it is in the account, procurement of goods will be carried out to meet the required materials.	Steps in raw material inventory
From the calculation of raw material requirements, we compare it with the existing raw material stock, then the remaining shortage of raw materials we make purchases to cover the shortage as well as to re-stock raw materials in the warehouse.	Raw material procurement system
Directly select raw materials at suppliers with good quality, trial before and when using raw materials for quality testing, following the specifications needed by the production department.	Selection of quality raw materials

Table 3. Open Coding Results of Resource Persons 2

Question Quote	Sandi
Each kitchenware production line is different, different items have different production lines, for example cutting boards, spoons, silk, the production flow is different, the procedure per implementation must be one.	Kitchen equipment production line
By reject method which consists of 2 types, namely if the defect is minor it can be repaired but if the defect is major it cannot be repaired the choice is to make another product that is similar or if there is no order for another product with the same item it can be used with that material and also can be used in the oven.	Rejected product solutions
The procedure for supplying the basic materials from the buyer, we buy the materials based on the job order from the job order, for example, we need so many pcs of sotil, we break down the material requirements, how many of the breakdown do we want to buy log materials or buy from boards, but the procedure starts with the job order first After ordering, we will calculate the material requirements, then we will buy according to the needs, but how efficient is it? whether to use logs or boards, it follows from the need for the shape of the material. Having several subcontractors for raw materials, then stock on the market like what if there is stock of boards means taking boards because the existence of boards has cut off the production process a lot from chasing logs, the forestry process has also been reduced but the limitations of boards are only for certain products because they have a small stock of boards so can't take	Raw materials inventory procedures

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boards longer than 40cm because of the material buy board waste not pure boards for the big ones.	
If the board has been cut to shape while the log is still round or the initial cut before being cut into several pieces.	Difference between logs and boards
The raw materials from the existing job orders have found the communication, we will buy them out later, how many cubic logs will the logs still be served again to the sobtember company to become boards, so from the boards it will be calculated from log to board how many cubic meters is wasted , after that it will go into the oven from the oven to be mapped again to become a semi-finished material, this is called the process of entering CV X. If the process of leaving the material is calculated, how many cubic meters are needed and so on, it is usually sent directly to the sukon with a travel document and data existing wood. Subcontractors are companies that help produce.	The process of entering materials into the company
The Purchasing Department is controlling the receipt of materials, controlling orders, controlling suppliers, making POs. HR/Personal, namely determining and providing sources of labor such as drivers and material carriers, material control. PPIC/Production, namely work to prepare the manufacturing process and manage raw material inventory stocks until they are finally produced into finished goods. PPIC is always related to the production process and supplies (supply). PPIC staff have responsibility for every activity related to the overall production process and control.	Parts and tasks in the inventory of raw materials
In terms of material, when the material is going to enter the product there is a mapping, so on each board it can be used with anything so it can be cut and then the waste is used for derivative products, is there anything if it can't go into the oven as fuel for drying the wood? burned.	Solutions for damaged or defective materials
Going into the oven means going into the combustion to be used as fuel for the furnace from waste material that is no longer actually used as waste yesterday it was used as part of our CSR as local residents it is waste that cannot be made into products yesterday taken by the women of the neighborhood around here for the capital to set up a cooperative so the capital was taken from the waste of CV X, but sometimes we don't take them and we burn them for oven fuel.	The reason for the defective raw material put into the oven
It is clear to buy raw materials, but all products have the term yield, so the yield is how much raw material is used to make the product, then what percentage is the waste, so the yield has been included in the production cash count, for example, what is easy to calculate, for example, plywood with a size of 122x244 then for the	Company losses due to defective or damaged raw materials

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table is 40s wide so the remaining 3 are 2cm of waste or half for waste that is not used it will be burned if it is not used it is not burned in the sense of waste but burned for the benefit of other products. So the company will not experience losses depending on how many defective products.	
If the loss is due to the raw material not being used because the raw material can be analyzed, for example, if the wood is already logged or the board is already made, what percentage is the yield, meaning what percentage is used, what percentage of the waste is disposed of, how many percent later from the board in October, it will go into the oven, then enter The oven will have some that are curved, broken and so on, what percentage can be used later and the rest is not used, then from the oven the production process maps from the board to the components that can be used, what percentage, right there's a calculation, there's a formula. . When we make an offer to a customer or buyer, that's basically a trade-off, but there's a lot or a little profit, so that's been taken into account.	Handling of defective or damaged products
There are only stocks of raw materials so far for regular products so regular products are continuous orders like Superindo where every day, every week there are continuous orders, so we dare to stock up, but for projects, we rarely stock, and even if there is stock, that means from the previous product leftovers from the previous project, we stocked it, for example, from the calculation, we need 3 plywood, for example, it's impossible for us to buy 3 plywood, if we cut it wrong, maybe we can add 5 percent for safety, it turns out that after the production process is running, it turns out that there are savings, so it should only be 2 .5 means we have 1.5cm in stock, so we are on guard like that if suddenly a buyer asks for samples or something, so we use stocks like that, but if we are to keep an eye on production for the next year, maybe we have a project to stock first, so that's not dare to have no money, so following the raw materials, the term job orders are based on existing products except for the regular regular ones, sometimes we don't dare to stock up a lot because so far, like Superindo, the system is uncertain for ordering products, so if you want to prepare materials raw raw not semi-component sometimes we prepare sotil tomorrow he orders rice spoons so sometimes that's why we analyze every month what the results are for each product for example there are 7 products which are bestsellers which are the products we dare to stock and even then sometimes different products will be	Raw material procurement steps

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become a bestseller.

Table 4. Open Coding Results of Resource Persons 2

Question Quote	Sandi
About 18 items	Number of kitchen equipment products
Amplas, serbuk, lem G, waterbase, beewaax, lem presto, paku tembok.	Kitchen equipment support materials
While we have several samples, so every 2 months or 3 months there are usually samples which will be submitted to our buyers, usually there is approval from the parties for each item. there are 7 items now there are about 18 items so for buyers different items and different quality.	Product development process
The stipulation is that we actually have to use FSC for our kitchenware, so we have to find buyers who are FSC certified, we cannot use non-FSC materials, we use raw materials from PT Sobi, CV Dipantara and PT Indah Design.	Availability of raw materials

Axial Coding

Table 5. Axial Coding Process

Sandi	Category
Product Number of kitchen equipment products Kitchen equipment production line Difference between logs and boards Number of kitchen equipment products Kitchen equipment support materials	Product
Constraints on demand availability of raw materials Overcoming obstacles in the supplier of raw materials	Constraints and how to overcome the availability of raw materials
Raw material supply system constraints How to get raw materials Receiving Raw Materials Raw materials report Documents for purchasing raw materials Means of processing requests for raw materials Long lead time for ordering raw materials Steps in raw material inventory Raw material procurement system Selection of quality raw materials How to get raw materials Receiving Raw Materials	Raw material procurement flow

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Raw material inventory procedures The process of entering materials into the company Parts and tasks in the inventory of raw materials Raw material procurement steps Product development process Availability of raw materials Rejected product solutions Solutions for damaged or defective materials The reason for the defective raw material put into the oven Company losses due to defective or damaged raw materials Handling of defective or damaged products	Solutions for defective or damaged products and materials

Selective Coding

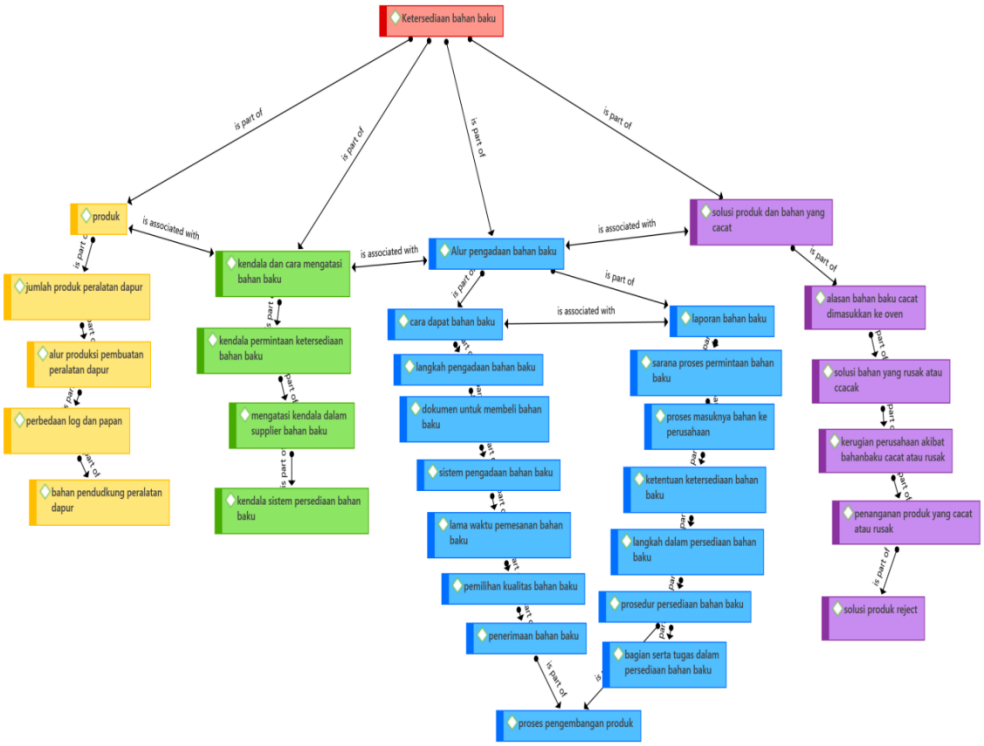

Figure 1. Results Open Coding, Axial Coding, dan Selective Coding

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The picture above shows that the products produced in CV x include kitchen equipment, of which there are 18 items based on interviews with informants. Kitchen products produced include sutil, meat beater, spatula and others. All products are made from wood that has been cut into a shape called a board, while the log is still round or the initial cut before being cut into several pieces. According to (Kotler & Armstrong, 2017) a product is defined as anything that can be offered to a market for attention, acquisition, use, or consumption that might satisfy a want or need. Meanwhile, according to Tjiptono (2014) product is a producer's subjective understanding of 'something' that can be offered as an effort to achieve organizational goals through fulfilling consumer needs and desires, according to competence and organizational capacity and market purchasing power.

The process of availability of raw materials is carried out using a pre-order system with a system of goods sent to the company or from the company person who collects them by including reports on raw material requirements, stock of raw materials in warehouses, plans to purchase raw materials, types of raw materials. The documents themselves for the import of raw materials depend on the supplier, for wood it requires a PO (Pre Order) system and a cooperation contract, FSC related documents, wood delivery documents, DKB (log logs), DP payments. If the material is other than just PO and payment according to the initial agreement, either cash or DP. Research belonging to (Rizqi, 2006) documents used in raw material requests include purchase requisitions, purchase orders, receiving reports and invoices from suppliers.

Constraints in the raw material availability system come from limited raw materials at suppliers, availability of warehouses at factories, significant price increases. According to Aisyah (2010) in (Suwandi et al., 2014) constraints in the supply of raw materials lack of communication between production management and inventory management, there is no definite production schedule from the company, there is no certainty of raw material supplies from suppliers, delays in delivery of raw materials from suppliers, and there is no certainty of orders from consumers. Research owned by (Wahyuningsih, 2011) also found that the constraints in the raw material supply system include the number of requests, purchasing costs, and storage costs. Regarding suppliers who supply PT Sobi, CV Dipantara and PT Indah Design. This is because the company already has an FSC certificate. The obstacle in the process of requesting information on the availability of raw materials is misscommunication, due to supplyer coordination between field people and office people. Sometimes the warehouse department informs that there are such items, it turns out that after the sales department wants to purchase insufficient materials.

Regarding the handling of defective or damaged products, you can sort them out between minor and major defects. For minor defects it can still be repaired while for large defects that cannot be repaired, another product that is almost similar will be made. As for the defective materials, they are cut into pieces and the waste is used for derivative products or put into the oven as drying fuel. For damaged or defective materials, the company has estimated that it can cut losses. At CV x there has never been a loss in raw materials. According to Puspitasari (2019) rejected products can be done by reviewing the results, if indeed they can still be marketed, they will be marketed if the problem is with the material or materials, then they can be replaced

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with materials with a higher MFR value.

CONCLUSION

Based on the results of the research and discussion that has been described regarding the analysis of the raw material supply system at CV. X, the authors conclude that the raw material inventory process at CV. X starts with preparing reports for raw material inventories addressed to suppliers in the form of reports on raw material needs, stock of raw materials in warehouses, plans for purchasing raw materials, types of raw materials and quantities and expiration dates which are carried out via the telephone system or whatsapps. The system is that the production department will make requests for raw materials to the warehouse department, then the warehouse department will record the expenditure and condition of the raw materials in the warehouse, after that it will be reported to the purchasing department, and the purchasing department will make submissions for procurement of goods.

Even so CV. X in carrying out the raw material inventory process has several obstacles, namely:

1. There are still limited raw materials from suppliers for the company.
2. There are still limited warehouses at the factory.
3. Significant price increases from suppliers without notification.
4. Sometimes there are communication problems between the sales department and the warehouse department.

So that the raw material inventory process in CV. X can run smoothly, the authors provide suggestions for companies that are expected to be able to overcome these existing obstacles.

1. For limited raw materials from suppliers, the company should have more than one company supplying the same type of raw material in order when one company is running out another company can replace it.
2. Because there are still limited storage warehouses at the factory, the process of sending raw materials should be done in stages, so that raw materials are available won't pile up and take up space.
3. To cope with significant price increases, the company has suppliers many so that prices can vary and companies can choose prices which one is the lowest.
4. We recommend that the warehouse section can be more thorough and periodic in recording the stock of materials standard so that the report that will be given to the sales department will be in accordance with the existing stock.

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