

JUDUL : EFEKTIVITAS DAN EFISIENSI DALAM SIKLUS PRODUKSI PT.
NAR STAINLESS STEEL CENTER

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ABSTRAK

PT. NAR Stainless Steel Center merupakan perusahaan yang memproduksi dengan memotongkan *stainless steel* gelondongan (*coil*) menjadi plat stainless steel. Berdasarkan pengamatan dan wawancara, diketahui bahwa perusahaan memiliki beberapa indikasi masalah, yaitu perubahan jadwal potong, penjadwalan pembuatan vinyl dan palet, perbaikan mesin karena kerusakan mesin, ketidakhadiran salah satu tim produksi memperlambat proses produksi, dan *human error*. Berdasarkan permasalahan tersebut, penelitian ini dibuat untuk mencari cara mencapai efektivitas dan efisiensi siklus produksi dan sekaligus mencari solusi bagi permasalahan perusahaan. Penelitian dilakukan dengan metode kualitatif dengan paradigma interpretivisme dan bersifat *applied research*. Dengan menggunakan teori 6 komponen sistem informasi akuntansi Romney, dibuatlah solusi untuk mengatasi permasalahan perusahaan. Solusi permasalahan yaitu pembuatan *terms and condition*, jadwal pembuatan *vinyl* dan palet, jadwal dan laporan *maintenance* mesin, pergiliran jadwal potong *stainless steel*, dan pelatihan karyawan produksi. Berdasarkan analisis terhadap pengendalian internal yang dilakukan untuk memastikan efektivitas dan efisiensi operasional perusahaan, perusahaan telah melakukan beberapa pengendalian.

Kata Kunci : Sistem Informasi Akuntansi, Siklus Produksi, Lean Manufacturing

TITLE : EFECTIVITY AND EFFICIENCY OF PRODUCTION CYCLE IN
PT. NAR STAINLESS STEEL CENTER

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ABSTRACT

PT. NAR Stainless Steel Center is a company that manufactures by cutting stainless steel logs (coil) into stainless steel plates. Based on observations and interviews, it is known that the company has several problems, namely changes in cutting schedules, scheduling of making vinyl and pallets, repairing machines due to engine damage, the absence of one of the production teams to improve the production process, and human error. Based on these problems, this research was made to find ways to achieve and improve the production cycle and find solutions to company problems. The study was conducted with qualitative methods with the interpretivism paradigm and applied research. By using the theory of 6 components of Romney's accounting information system theory, a solution is made to overcome the company's difficulties. Solution considerations are manufacturing terms and conditions, vinyl and pallet manufacturing schedules, machine maintenance reports and schedules, stainless steel cutting schedule rotation, and production employee training. Based on analysis to internal control that has been applied to ensure the efectivity and efficiency in operational activities, the company has applied some of the internal control.

Keywords : Accounting Information System, Procusion Cycle, Lean Manufacturing