ABSTRACT

At most companies, both industrial companies and companies, inventory is an element of current assets large enough role in the balance sheet. Inventories of raw materials is one important asset for the company because it is closely linked to industrial production process. Management of raw material inventory that is not appropriate cause the loss of the company. For that we need a good supply management so that there is an optimal inventory. Today the influence of the controller of the company not only limited in performing all accounting activities. Controller should expand controllership functions, as one skilled in accounting issues, the controller has a huge influence in the handling of raw material inventory management problems.

In this regard, this research tries to identify the influence of the Controller in raw material inventory to support the smooth process of production. The method of research used in this research is descriptive analysis, to test the hypothesis that there is by using simple linear regression with n = 250 and significance level amounted to 0.05. The variable of the controller affects the smooth production process by 0.545 or 54.5%.

Key words: Controller, Raw materials, the smooth production process.
ABSTRAK

Pada sebagian besar perusahaan, baik perusahaan industri maupun perusahaan dagang, persediaan merupakan unsur aktiva lancar yang cukup besar dalam neraca. Persediaan bahan baku merupakan salah satu aktiva penting bagi perusahaan industri karena berhubungan erat dengan proses produksi yang dilaksanakan. Pengelolaan persediaan bahan baku yang tidak tepat menyebabkan kerugian perusahaan. Untuk itu diperlukan suatu pengelolaan persediaan yang baik sehingga persediaan yang ada optimal. Dewasa ini pengaruh controller dalam perusahaan tidak hanya terbatas dalam menyelenggarakan kegiatan akuntansi saja. Controller selayaknya memperluas fungsi-fungsi controllership, Sebagai seorang yang cakap dalam masalah akuntansi, controller mempunyai pengaruh yang sangat besar dalam menangani masalah pengelolaan persediaan bahan baku.

Berkenaan dengan hal tersebut, maka penelitian ini mencoba mengidentifikasi pengaruh Controller dalam persediaan bahan baku guna menunjang kelancaran proses produksi. Metode penelitian yang digunakan dalam penelitian ini adalah deskriptif analisis, untuk menguji hipotesis yang ada dengan menggunakan Regresi linear sederhana dengan n = 250 dan tingkat signifikansi sebesar 0,05. Secara variabel controller mempengaruhi kelancaran proses produksi sebesar 0.545 atau 54.5%.

Kata-kata kunci : Controller, Persediaan bahan baku, kelancaran proses produksi.
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