# MINIMUM VALUES OF SAFETY STOCK REDUCE SAFETY STOCK COST IN CV. SUMBER BANGUNAN

**By:**
**Name : Deari Nur Azis**
**NIM : 1.03.08.005**

Inventory includes all kinds of items owned by the company at a particular time for the purpose of resale or consumed in the normal operating cycle of the company as goods held for sale or assumed for the future. All tangible goods inventory can be called depending on the nature and type of business.

In the final report is done on the CV. Sources building engaged in retail trade form building tool. Inventories of goods is an important factor for CV. Building Resources in smooth trade. To avoid the accumulation of items that may cause a loss it is necessary to inventory management is good and right.

Inventories need to use ABC classification method that aims to distinguish goods sold fast and slow absorption sold in accordance with the categories and types of capital goods based on theory. ITR as a measure of the effectiveness of capital and inventory system management capabilities to create profits. Safety Stock and determine based on the service level.

Based on the classification of ABC to 416 types of goods are known category A has 85 items that have high levels of absorption of funds and types of larger items. In addition, the calculation of the average ITR obtained during the year amounted to 2.58 times / year. From the results of the proposed Safety Stock calculations based on the level of service in the company is 93% with the funds to be spent on the service level of Rp15.678.148, -. While yangdiberlakukan safety stock company with the necessary funds Rp39.050.760, -.

Keyword: Inventory, ABC classification, ITR, *Safety Stock.*

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