

BAB V

KESIMPULAN DAN SARAN

V.1 Kesimpulan

Setelah dilakukan evaluasi terhadap sistem pengendalian intern persediaan bahan baku pada pembahasan diatas dapat disimpulkan bahwa:

1. Sistem pengendalian intern persediaan bahan baku secara garis besar telah cukup memadai, walaupun masih ada beberapa hal yang masih harus disempurnakan.
2. PT Alakasa telah memiliki manual sistem dan prosedur persediaan bahan baku yang digunakan sebagai pedoman pelaksanaan kerja.
3. Tidak dibuat atau diselenggarakan kartu gudang, hal ini menyebabkan bagian gudang tidak dapat mengetahui secara tepat berapa barang yang masih tersisa di lokasi penyimpanan dalam gudang.
4. Dalam pembelian bahan baku dibuat berdasarkan kontrak jangka panjang, konfirmasi yang dilakukan secara bulanan tidak dilaksanakan sehingga sering terjadi ketidaktepatan waktu pengiriman barang.
5. Bagian gudang tidak menerima copy surat permintaan barang dari bagian pembelian, pengecekan barang dilakukan oleh bagian pembelian dan laporan bagian gudang. Hal ini berakibat ketidakcocokan antara barang yang dibeli dengan barang yang diterima baik jumlah, mutu dan kualitas barang.

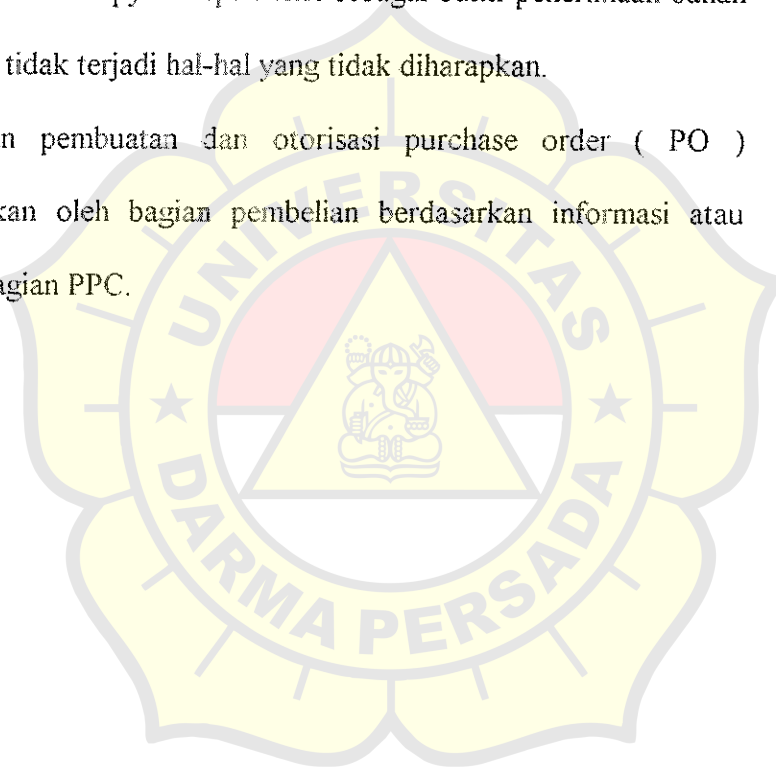
6. Dalam pembelian persediaan bahan, PT Alakasa belum melaksanakan metode EOQ (Economic Order Quantity).
7. Bagian gudang tidak menyimpan copy pick list untuk pengeluaran barang dan copy receipt ticket untuk penerimaan barang, hal ini mengakibatkan administrasi bagian gudang tidak lengkap.
8. PO (Purchase Order) dibuat dan diotorisasi oleh bagian PPC bukan oleh bagian pembelian, dengan demikian dalam hal ini PPC juga berfungsi sebagai bagian pembelian.

V.2 Saran-saran

Mengenai gambaran sistem persediaan bahan baku pada PT Alakasa penulis mencoba memberi beberapa saran, yakni:

1. Untuk meningkatkan efisiensi, perusahaan disarankan untuk menerapkan jumlah persediaan minimal (EOQ) dalam setiap pesanan.
2. Sebaiknya perusahaan menyelenggarakan kartu gudang sehingga memudahkan untuk mengelola dan mengawasi masing-masing barang digudang secara efektif.
3. Dalam melakukan pemesanan bahan baku, pihak perusahaan sebaiknya melakukan konfirmasi ulang mengenai jadwal pengiriman barang walaupun jadwal pengiriman sudah tertera pada surat perjanjian beli. Hal ini bertujuan untuk menghindari terjadinya keterlambatan pengiriman bahan baku yang dapat menghambat proses produksi.

4. Dalam melakukan permintaan pembelian bahan baku sebaiknya bagian gudang memperoleh bukti pesanan pembelian dari bagian pembelian sehingga dapat mengecek kesesuaian baik jenis, mutu dan kuantitas barang.
5. Dalam pengeluaran bahan baku dan penerimaan bahan baku dari gudang sebaiknya bagian gudang menahan copy pick list sebagai bukti permintaan pengeluaran bahan dan copy receipt ticket sebagai bukti penerimaan bahan sehingga nantinya tidak terjadi hal-hal yang tidak diharapkan.
6. Dalam melakukan pembuatan dan otorisasi purchase order (PO) sebaiknya dilakukan oleh bagian pembelian berdasarkan informasi atau permintaan dari bagian PPC.



DAFTAR PUSTAKA

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- Gillespie, Cecil, Accounting System Procedure and Methods, Third Edition, Prentice Hall, Inc, Englewood Cliffs, N.J, 1971.
- Hartadi, Bambang, Sistem Pengendalian Intern, Edisi 3, Bagian Penerbit FE, Yogyakarta, 1999.
- IAI, Standar Akuntansi Indonesia, Penerbit Salemba Empat, 1994, PSAK No.14
- J.B. Heckert James, Willson. M, John B. Campbell, Controllershship, Edisi 3, Erlangga 1990.
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- Stettler, Howard F, System Based Independent Audits, Second Edition, Prentice Hall, Inc, Englewood Cliffs, New Jersey, 1974.
- Baridwan, Zaki, Intermediate Accounting, Edisi 5, Bagian Penerbit FE UGM, Yogyakarta, 1986.
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Lampiran

1. Surat Permintaan Pembelian
2. Surat Permintaan Penawaran
3. Surat Order Pembelian
4. Laporan Penerimaan Barang
5. Bukti Permintaan dan Pengeluaran Barang
6. Flowchart Pembelian Bahan Baku
7. Flowchart Penerimaan Bahan Baku
8. Flowchart Pengeluaran Bahan Baku
9. Flowchart Pencatatan Bahan Baku
10. Keterangan Simbol Flowchart
11. Prism Requisition Form
12. Request For Quotation
13. Purchase Order
14. Receipt Ticket
15. Pick List
16. Sales Kontrak
17. Metal situation

SURAT PERMINTAAN PEMBELIAN

No. SPP. 475689
Tanggal:/...../19..

Gunakan formulir yang berbeda untuk setiap barang yang Saudara minta.

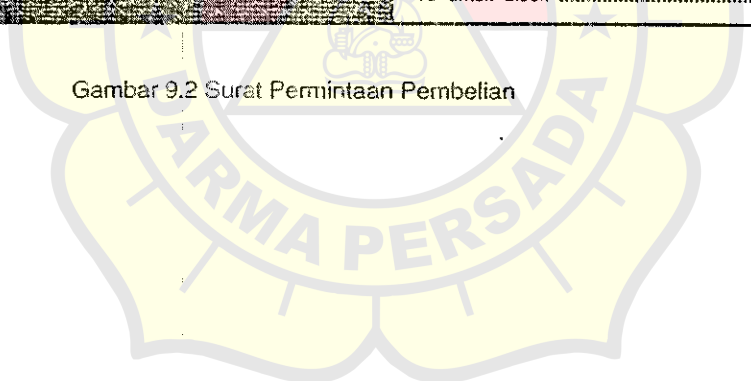
Dari Bagian: Digunakan untuk:

Sifat permintaan: Biasa Segera Mendesak

Kuantitas	NomorPart atau Nomor Katalog	Ukuran	Penjelasan Lengkap

Kirim ke	Diisi oleh Bagian Pembelian			
	Bebankan ke Dep..... No. Rek.....			
	Tanggal diperlukan/...../19..			
	Diperlukan oleh			
	Disetujui oleh			
	Pemasok	Harga per unit	Total Harga	Nomor SOP
	Harga yang lalu			
	Pemasok yang lalu			
	Ya untuk dibeli			

Gambar 9.2 Surat Permintaan Pembelian





PT Dirgantara
 Jl. Sawa CT 8/94, Yogyakarta, 55281
 Telepon (0274) 86104
 Fax (0274) 86104

SURAT PERMINTAAN PENAWARAN HARGA

Kepada Yth.	Catatan:		
Kepada Yth.	Permintaan penawaran harga ini bukan merupakan order pembelian		
Kepada Yth.	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">Tgl. SPPH</td> <td style="width: 50%;">Tgl. Penyerahan Barang</td> </tr> </table>	Tgl. SPPH	Tgl. Penyerahan Barang
Tgl. SPPH	Tgl. Penyerahan Barang		

Silakan menawarkan kepada kami barang-barang berikut ini. Kami bersedia mempertimbangkan barang substitusi.

Kuantitas	No. Part	Keterangan	Harga per Unit	Potongan	Harga Bersih

Kami menawarkan barang tersebut di atas dengan syarat pengiriman FOB dan syarat pembayaran dengan jangka waktu pengiriman hari setelah order pembelian kami terima.

Nama Perusahaan

Tanda Tangan

Kirimkan kembali formulir ini ke Bagian Pembelian pada alamat di atas.

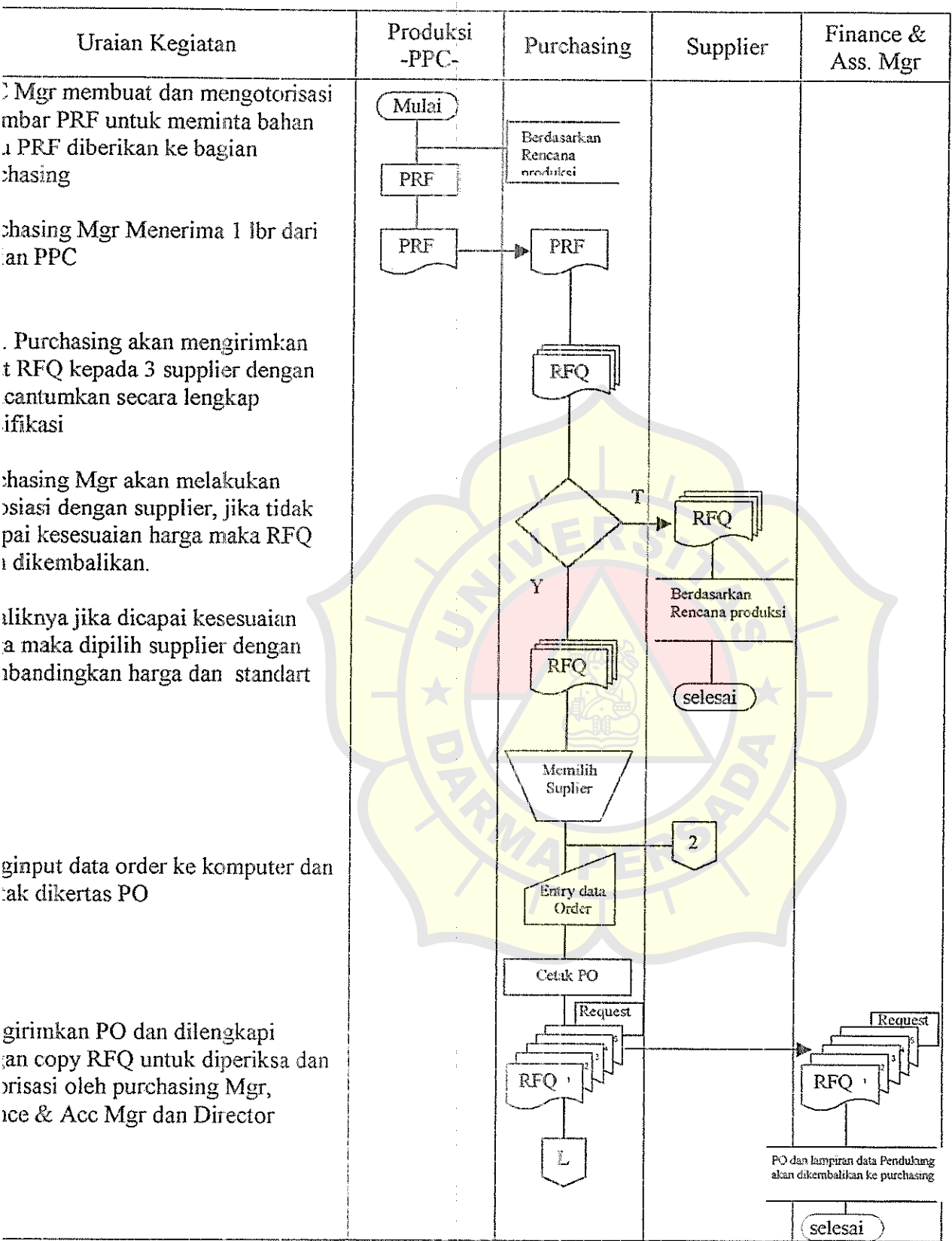
Gambar 9.4 Surat Permintaan Penawaran Harga

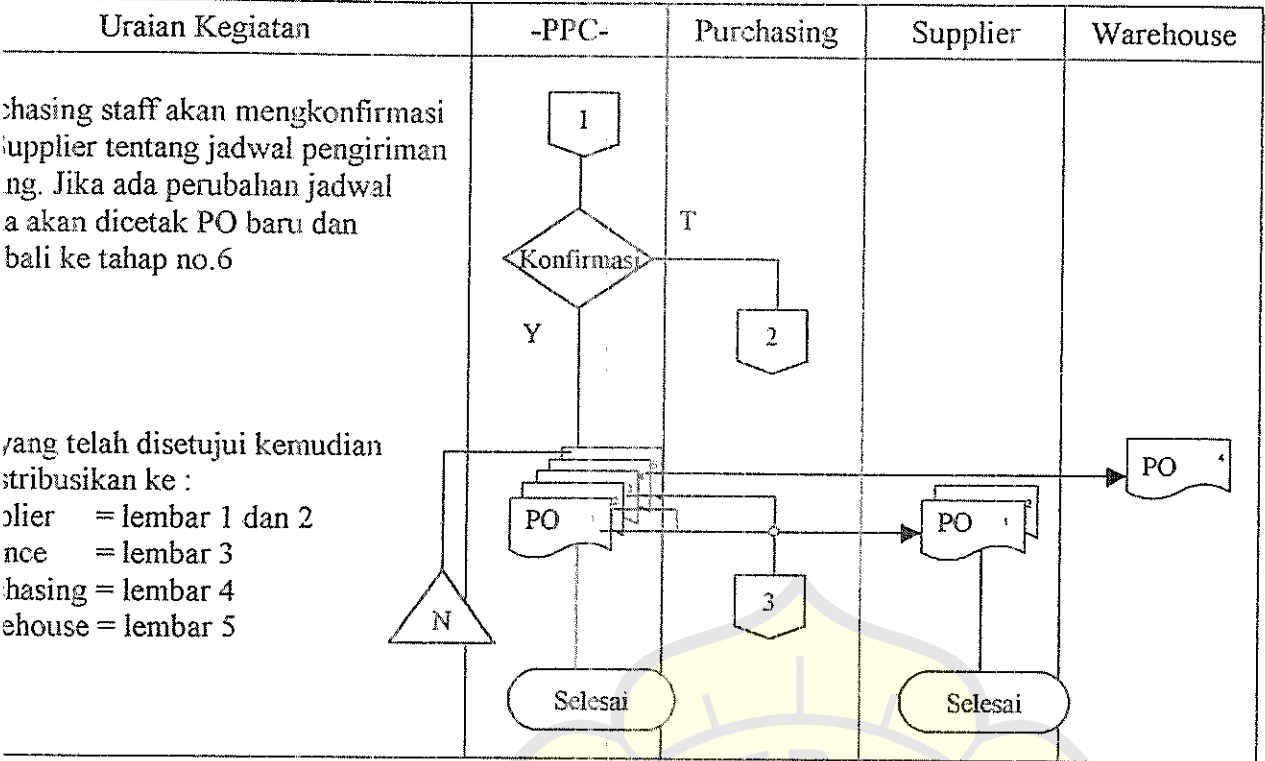
BUKTI PERMINTAAN DAN PENGELUARAN BARANG GUDANG

Departemen		Bagian	Nomor Surat Order Produksi		Tanggal	Nomor 78690567	
Nomor Urut	Kode Barang	Nama Barang	Satuan	Jumlah yang Diminta	Jumlah yang Diserahkan	Diisi oleh Departemen Akuntansi	
						Harga Satuan	Total Harga
Kepala Bagian Gudang			Kepala Departemen		Kepala Bagian		

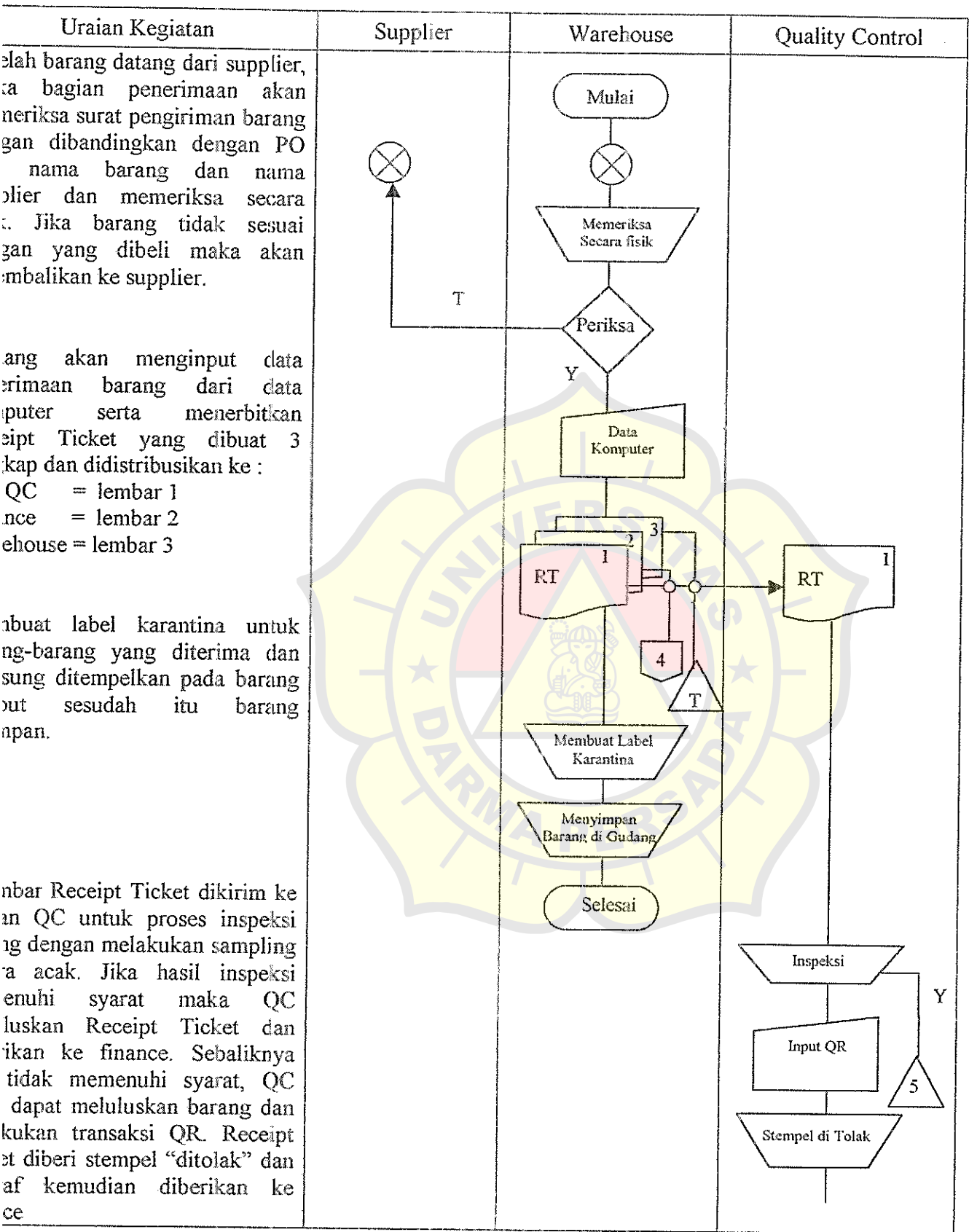
Gambar 12.4 Bukti Permintaan dan Pengeluaran Barang Gudang

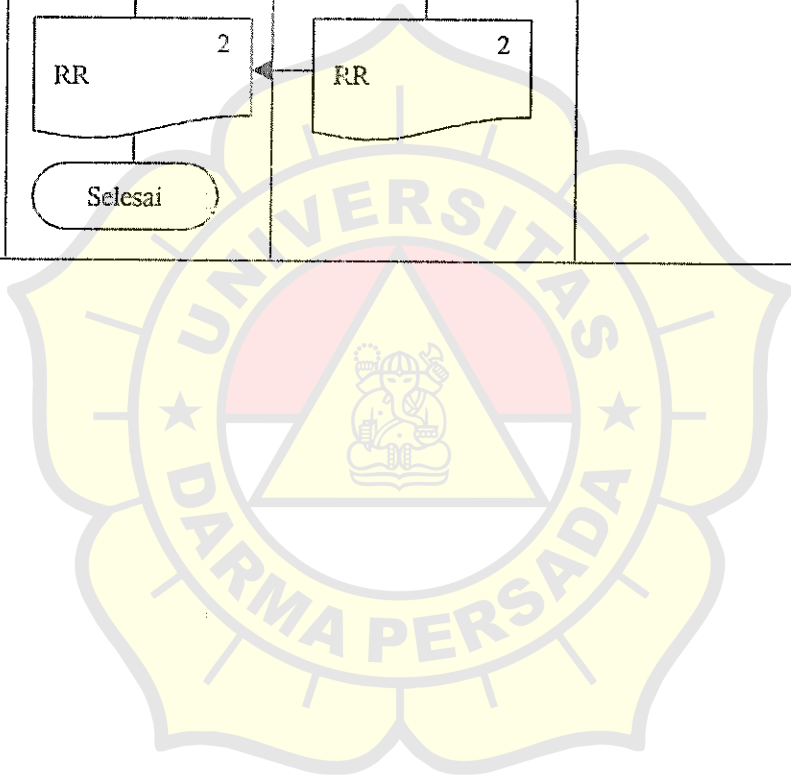
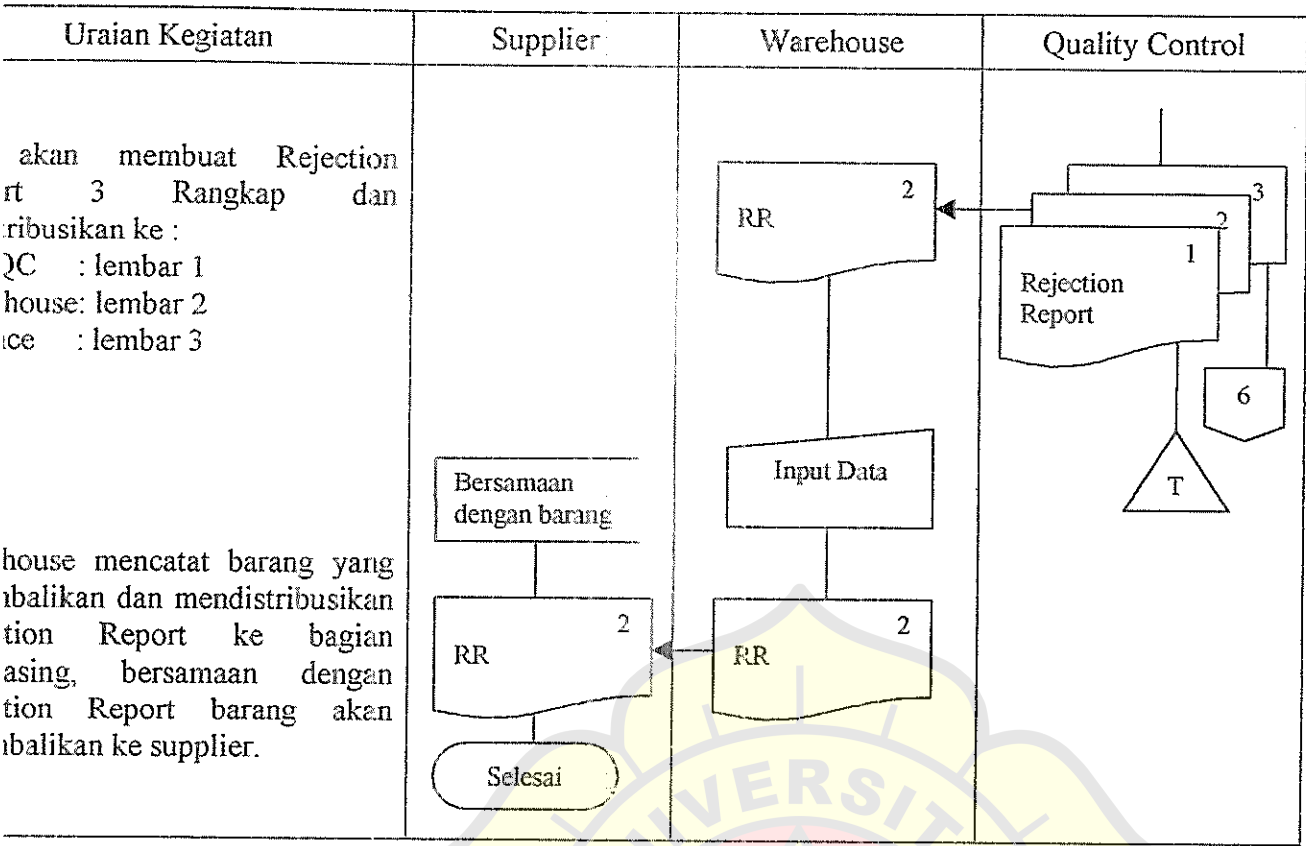
ALIRAN PEMBELIAN BAHAN BAKU



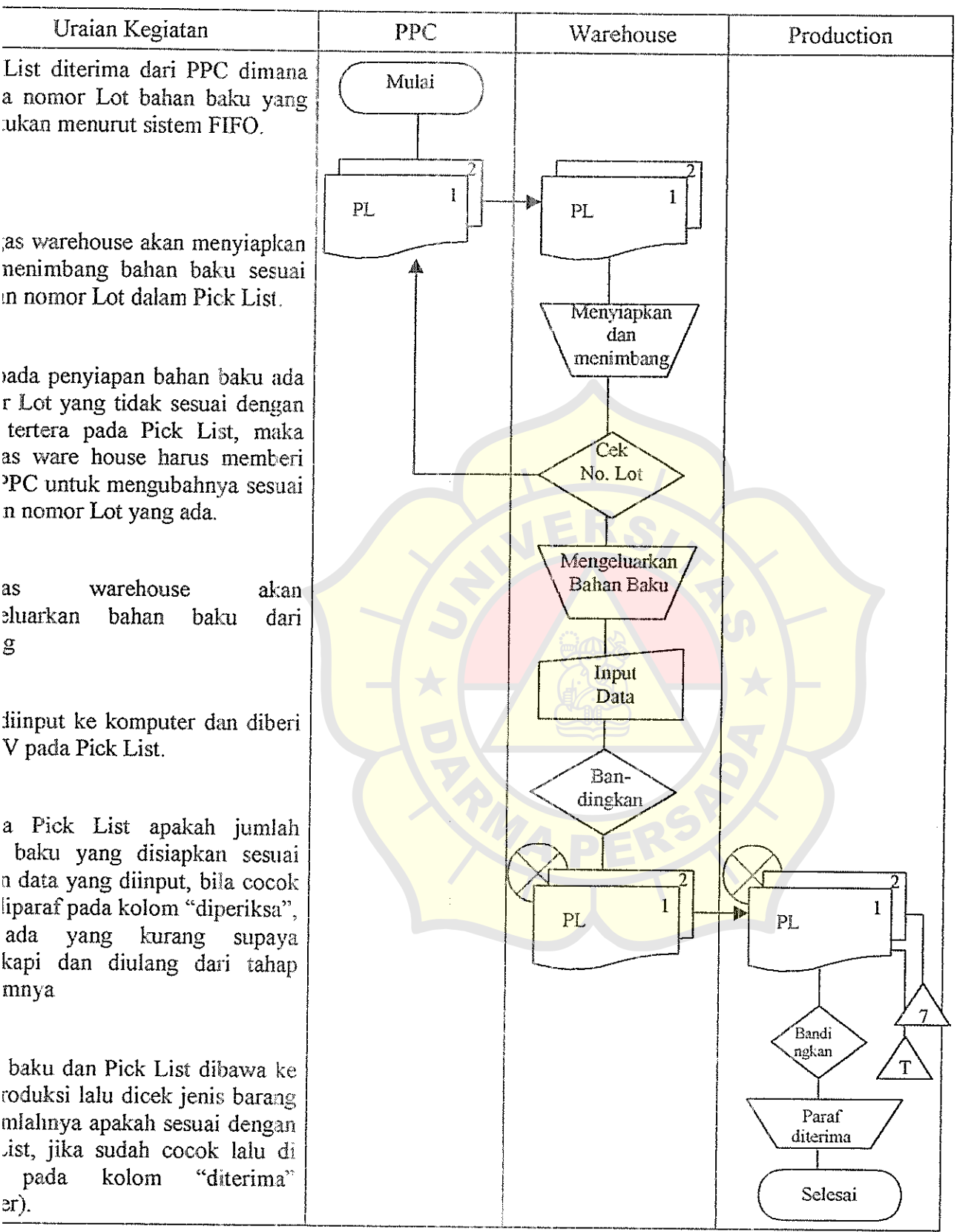


ALUR PENERIMAAN BAHAN BAKU



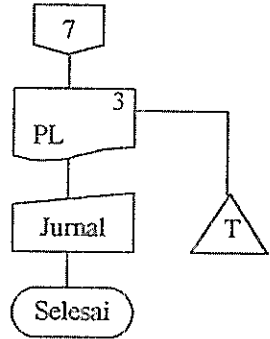


ART PENGELUARAN BAHAN BAKU




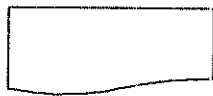
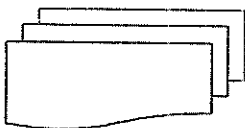



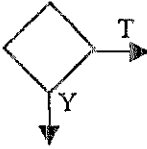





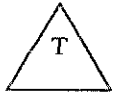

FLOWCHART PENCATATAN AKUNTANSI

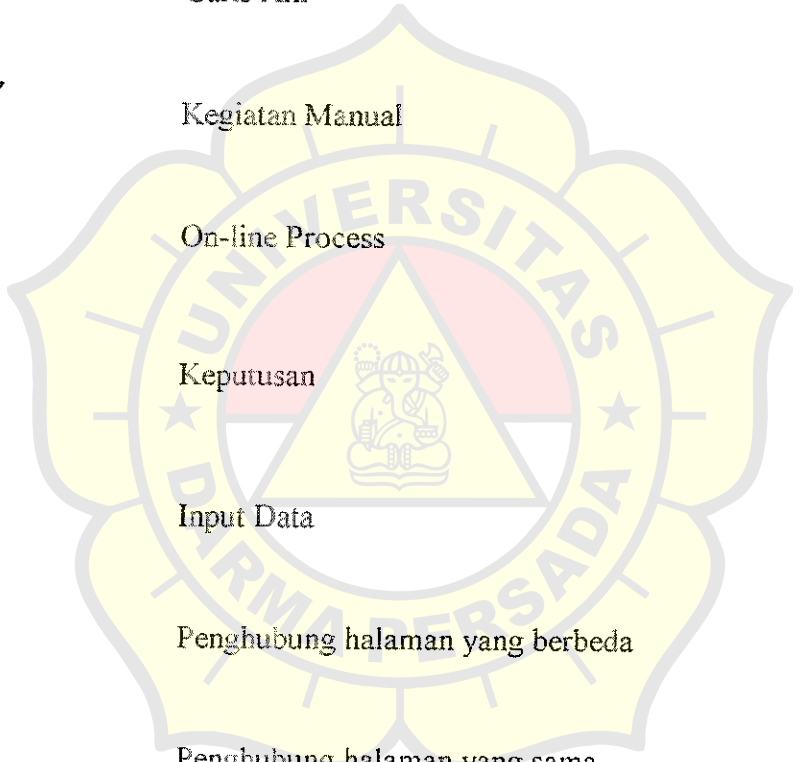
Uraian Kegiatan	Accounting
<p>Membuat Jurnal Pembelian Bahan Baku Sesuai dengan PO yang di terima Dr. Persediaan PPn Masukan Cr. Kas/Hutang Dagang</p>	<pre> graph TD 3[3] --> PO[PO 3] PO --> Jurnal[Jurnal] PO --> N{N} Jurnal --> Selesai1([Selesai]) </pre>
<p>Mencatat Penerimaan Bahan Baku</p>	<pre> graph TD 4[4] --> RT[RT 2] RT --> Input[Input] RT --> T{T} Input --> Selesai2([Selesai]) </pre>
<p>Memeriksa kelengkapan PO Faktur, Invoice untuk memproses pembayaran. Membuat jurnal pengeluaran kas Dr. Hutang Dagang PPn Masukan Cr. Kas Jika membayar tunai Dr. Persedian PPn Masukan Cr. Kas</p>	<pre> graph TD 5[5] --> MK{Memeriksa Kelengkapan} MK --> Jurnal3[Jurnal] Jurnal3 --> MP{Memproses Pembayaran} MP --> Selesai3([Selesai]) </pre>
<p>Membuat Jurnal Pengembalian bahan baku Dr. Kas / hutang dagang Cr. PPn masukan Persediaan</p>	<pre> graph TD 6[6] --> RT4[RT 3] RT4 --> Jurnal4[Jurnal] RT4 --> T2{T} Jurnal4 --> Selesai4([Selesai]) </pre>

Uraian Kegiatan	Accounting
Membuat Jurnal Pengeluaran Bahan Baku Sesuai dengan Pick List yang di terima Dr. Barang dalam proses Cr. Bahan baku	 <pre> graph TD A[7] --> B[PL 3] B --> C[Jurnal] B --> D[T] C --> E[Selesai] </pre>



KETERANGAN SIMBOL FLOWCHART

	Mulai / Selesai
	Dokumen
	Dokumen dan Tembusannya
	Garis Alir
	Kegiatan Manual
	On-line Process
	Keputusan
	Input Data
	Penghubung halaman yang berbeda
	Penghubung halaman yang sama
	Barang
	Keterangan
 	Arsip Tetap, T = Menurut Tanggal N = Menurut Nomor



PT Alakasa Industrindo Tbk

(d/h PT Alumindo Perkasa)

Jl. Pulogadung 4, Pulogadung Industrial Estate, Jakarta 13920

Mail Address : P.O. Box 1367 Jat, Jakarta 13013

Phone : 4608855, Facsimile : 4608856



Jakarta, 29 Maret 2001

Kepada Yth :

PT. Trimitra Karya Mandiri

Jl. Palmerah Barat No. 11 FGH

Jakarta Barat

Up. Bpk. Budianto

Dengan hormat,

Sebagai kelanjutan dari pembicaraan sebelumnya dengan ini kami beritahukan bahwa harga aluminium extrusi yang berlaku saat ini untuk profil - profil PT. Trimitra adalah sbb :

- MF : Rp. 25.740,-/Kg
- CA III : Rp. 26.575,-/Kg
- Colour 10 micron : Rp. 27.670,-/Kg
- Harga tersebut sudah termasuk PPN 10%.

Kami terpaksa melakukan perubahan harga tsb diatas mengingat perubahan Nilai tukar Rupiah terhadap US Dollar saat ini sudah sangat tinggi dibanding Nilai tukar pada waktu penentuan harga sebelumnya ($\pm 15\%$). Sehingga dengan asumsi Komponen Metal Cost dalam harga tsb adalah 70% maka kenaikan harga seharusnya adalah $70\% \times 15\% = 10,5\%$.

Demikianlah surat ini kami buat agar dapat di maklumi dan atas perhatian serta kerjasama yang baik kami ucapkan terima kasih.

Hormat kami,

Rizal Thalib

RT:sh:095



Jung 4, Pulogadung Industrial Estate, Jakarta 13920
 P.O. Box 1367 JAT, Jakarta 13013 Indonesia
 : 4608855 Telex : 48880
 KASA. Telefax : 4608856

Date 27 SEPT' 2000

P No 015742

N.P.W.P. No. : 1.000.166.7-054

ALLIED AGENCIES
 LK 2021, BUKIT BATOK ST23
 03-214, BUKIT BATOK INDUSTRIAL PARK A
 SINGAPORE 659526

Quote our order number and NPWP on all of your invoices and correspondence relating to this order.

Account number	P.R. no.	Description	Quantity	Unit Price	Total amount
01.21 5.07	3204	TB WOOD'S SURE-FLEX COUPLING RUBBER ONLY, SIZE: 12H DIM = DIA 9 9/16" X W 4 11/16" X WT 7.3 LBS MATERIAL: HVTREL, ORANGE COLOURS	2 PCS	SGD 479.00	SGD 958.00
TOTAL FOB SINGAPORE			2 PCS	SGD	958.00
SHIP TO: DIRGANTARA IMPEX PTE., LTD. 66 TRAS STREET, SINGAPORE 079005 TELP: 65.225-0186/FAX: 65.225-4175					
INSTRUCTION TO DIRGANTARA: PLEASE SEND THE GOODS BY AIR FREIGHT TO PT ALAKASA INDIRINDO TBK. JAKARTA. TELP: 21.460-8855/FAX: 21.460-8856					

BY T/T TO:
OVERSEAS CHINESE BANKING CORP. LTD. S'PORE
JURONG EAST BRANCH
A/C NO.: 527-019194-001

Requisitioner : MTC
 Deliver to : PT ALAKASA
 Delivery date : PROMPT

Questions to
 Purchasing Department

Approval

Date: 27/9/00

COPY - Purchasing



I. Pulogadung 4, Pulogadung Industrial Estate Jakarta 13920
 Mail Address : P.O. Box 1367 JAT, Jakarta 13013 Indonesia
 Telephone : 4608855 Telex : 48880
 Cable : ALKASA. Telefax : 4608856

o. ALLIED AGENTS
 05-2721, BUKIT BATOK ST23
 05-2714, BUKIT BATOK INDUSTRIAL PARK A
 SINGAPORE 551525

Date 27 SEPT' 2000

P No 015742

N.P.W.P. No. : 1.000.166.7-054

COPY - For Purchasing

Item no.	Account number	P.R. no.	Description	Quantity
1	27.21 28.21	0204	TB WOOD'S SURE-FLEX COUPLING RUBBER ONLY, SIZE: 12H DIM = DIA 9 9/16" X W 4 11/16" X WT 7.3 LBS MATERIAL: HYTREL, ORANGE COLOURS	2 PCS
TOTAL FOB SINGAPORE				2 PCS
SHIP TO: DIRGANTARA IMPEX PTE., LTD. 66 TRAS STREET, SINGAPORE 079005 TELEP: 65.225-3186/FAX: 65.225-4115				
INSTRUCTION TO DIRGANTARA: PLEASE SEND THE GOODS BY AIR FREIGHT TO PT ALAKASA INDIRINDO TBK. JAKARTA. TELEP: 21.460-8855/FAX: 21.460-8856				

Delivery Date: 11/10	Items No.:	Delivery Date: HTC	Items No.:
AS PINE BANKING CORP. LTD. S'PORE		PT ALAKASA	
CASH BRANCH		PROMPT	
18-10-2500	TB Wood's Sure-Flex Coupling Rubber only size 12H Dim = DIA 9 9/16" X W 4 11/16" X WT 7.3 LBS MATERIAL: Hytrel, orange colour	2 PCS	Exp. Invoice P/O 026/QR/x/00, 18/September 2000.
Storekeeper Initial:		Storekeeper Initial:	

PT ALAKASA INDIRINDO TBK
CLOSED ORDER
 STORE

PT Alakasa Industrindo Tbk Pick List

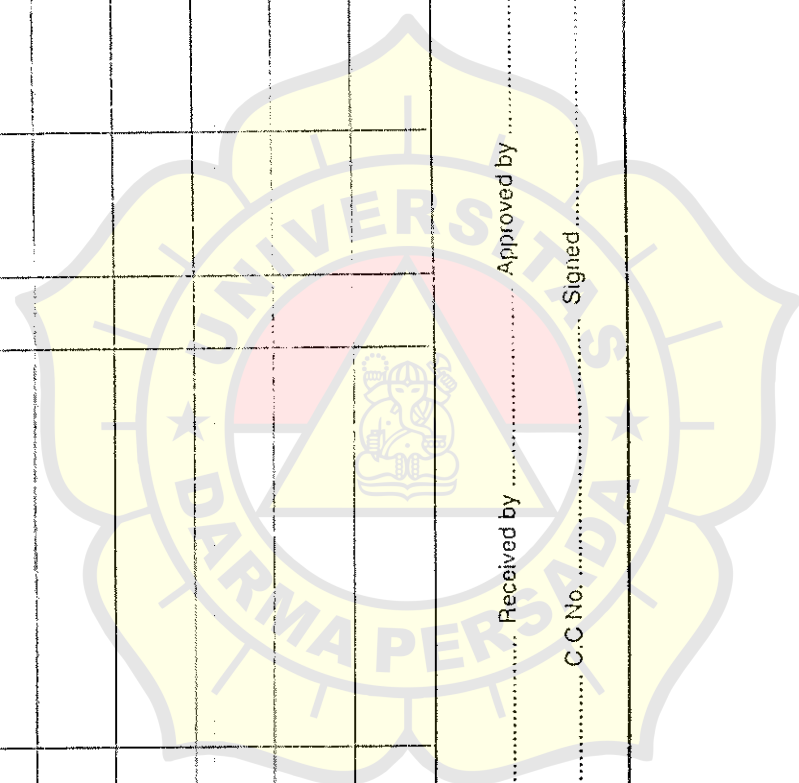
No: 017525

Date:

Item No.	Quantity	DESCRIPTION OF MATERIAL			Value	
		Details	Bin No.	Location	Unit Price	Total

Requisition by Received by Approved by

Dept. C.C No. Signed Storekeeper.



SALES CONTRACT

<p>SELLER</p> <p>ALUMINIUM COMPANY LIMITED</p> <p>3627, Dubai Ab Emirates 714) 8846668 / 8846282 / 8846666 714) 8846645 / 8846646 sales@dubal.co.ae</p>	<p>PURCHASER</p> <p>PT. ALAKASA INDUSTRINDO TBK JL.PULOGADUNG 4, KAWASAN INDUSTRI PULOGADUNG, JAKARTA 13920 P.O. BOX 1367 JAT.JAKARTA 13013, INDONESIA.</p>
<p>DATE 13-DEC-2000</p> <p>REVISION 00</p>	<p>REFERENCE DATE 12-DEC-2000</p> <p>OUR SALE CONFIRAMTION 8498-OC/SAQ-4518</p>

This contract is upon and subject to the terms and conditions of sale as set forth on the reverse side hereof.

QUANTITY 396 MT +/- 5%

PRODUCT DESCRIPTION

Primary Aluminium Extrusion Billet homogenised in DUBAL alloy 65048 (equivalent to 6063)

OR

Primary Aluminium Extrusion Billet homogenised in DUBAL alloy 64041 (equivalent to 6060)

ORDER & SPECIFICATION

Purchaser has to advise alloy & billet sizes as per DUBAL standard, one month prior to month of shipment.

DELIVERY SCHEDULE

- January 2001
- February 2001
- March 2001

Purchaser has the option to declare +/-22 mt per month and this option must be exercised one month prior to contractual month of shipment.

PRICE

Price per mt will be the average official LME aluminium cash settlement price for the contractual month of shipment (quotational period), plus a premium of 75.00 per mt to give a price CIF Tanjung Priok.

CONTINUED ON NEXT PAGE

Contract Accepted
and on behalf of PURCHASER

For and on behalf of
DUBAI ALUMINIUM COMPANY LIMITED

DATE 14/11/01

SALES CONTRACT

SELLER AI ALUMINIUM COMPANY LIMITED Box 3627, Dubai d Arab Emirates F (9714) 8846668 / 8846282 / 8846666 F (9714) 8846645 / 8846646 ail : sales@dubal.co.ae		PURCHASER PT. ALAKASA INDIRINDO TBK JL.PULOGADUNG 4, KAWASAN INDUSTRI PULOGADUNG, JAKARTA 13920 P.O. BOX 1367 JAT.JAKARTA 13013, INDONESIA.	
DATE 13-DEC-2000 REVISION 00	REFERENCE OUR SALE CONFIRAMTION 8498-OC/SAQ-4518	DATE 12-DEC-2000	DATE 12-DEC-2000

This contract is upon and subject to the terms and conditions of sale as set forth on the reverse side hereof.

Price Fixing Option

Prior to commencement of quotational period, Purchaser may ask the Seller to terminate the applicable LME price for that month and should the Purchaser confirm acceptance of the LME price and nominate the applicable quantity, hereafter the price (LME price plus premium) for that quantity would be fixed. Price to be fixed in multiples of contractual monthly tonnage.

It should be noted that the LME price may be fixed during the corresponding working hours of DUBAL and LME from Monday to Thursday. Exceptionally the LME price may be fixed on Friday subject to the availability of appropriate DUBAL offer.

The Purchaser agrees to indemnify the Seller for all costs, losses, penalties and damages the Seller may suffer or incur in unwinding or breaking forward price hedging arrangements entered into by the Seller in respect of the Goods sold under this Contract where such unwinding or breaking occurs as a result of the failure of the Buyer to complete the purchase of the Goods in accordance with the Terms and Conditions of the Contract.

Provisional Price

In the event customer does not price fix prior to the commencement of quotational Period (Q.P), customer will telex transfer the full amount based on provisional price. Provisional Price will be calculated on the basis of LME cash settlement price of two days prior to the 3rd Wednesday of the month prior to the contractual month of shipment plus premium. Debit/Credit adjustment will be made once the actual price is known.

It should be noted that once price has been formally fixed, any request to postpone/delay shipment from the contractual month of shipment or any delays in shipment month due to late payment by telex transfer will incur postponement charges (contango, storage charges; etc) amounting to approximate US\$10.00-12.00

CONTINUED ON NEXT PAGE

For and on behalf of PURCHASER

For and on behalf of
DUBAI ALUMINIUM COMPANY LIMITED
 DATE 14/01/01

SALES CONTRACT

SELLER	PURCHASER
JBAI ALUMINIUM COMPANY LIMITED O. Box 3627, Dubai ited Arab Emirates l.: + (9714) 8846668 / 8846282 / 8846666 x: + (9714) 8846645 / 8846646 - mail : sales@dubai.co.ae	PT. ALAKASA INDUSTRINDO TBK JL.PULOGADUNG 4, KAWASAN INDUSTRI PULOGADUNG, JAKARTA 13920 P.O. BOX 1367 JAT.JAKARTA 13013, INDONESIA.

INVOICE DATE 13-DEC-2000	REFERENCE DATE 12-DEC-2000
SC9916 REVISION 00	OUR SALE CONFIRMATION 8498-OC/SAQ-4518

This contract is upon and subject to the terms and conditions of sale as set forth on the reverse side hereof.

per mt per month. This sum will be added to the total price.

PAYMENT TERMS

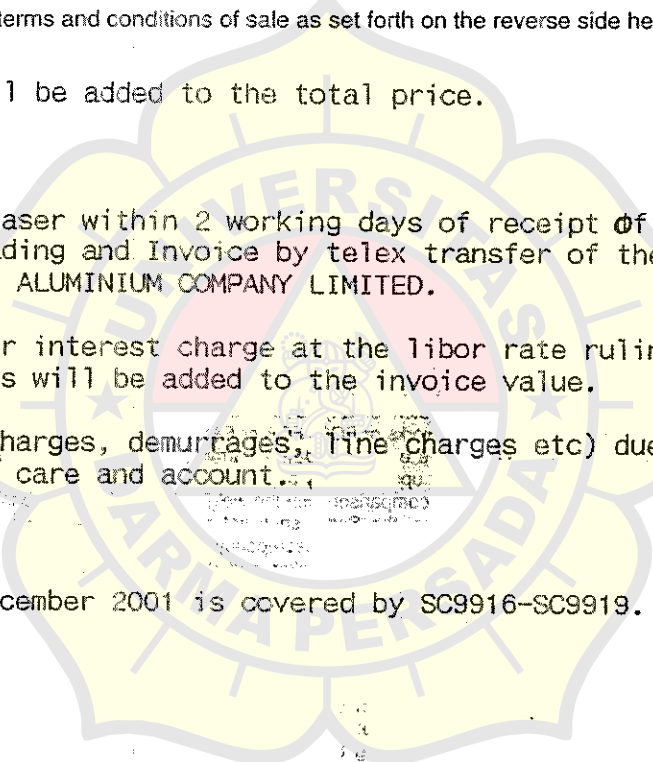
Payment is to be made by Purchaser within 2 working days of receipt of facsimile copies of Bill of Lading and Invoice by telex transfer of the amount to the bank nominated by DUBAI ALUMINIUM COMPANY LIMITED.

Any delay in payment will incur interest charge at the libor rate ruling at the time of delay plus 1%. This will be added to the invoice value.

Any additional charges (port charges, demurrages, fine charges etc) due to late payment will be at purchaser's care and account.

OTHER DETAILS

Total quantity from January-December 2001 is covered by SC9916-SC9919.



Contract Accepted
For and on behalf of PURCHASER

For and on behalf of
DUBAI ALUMINIUM COMPANY LIMITED
DATE 12/01/01

PRODUCTION PLANNING AND CONTROL DEPARTMENT

DESCRIPTION	STOCK				PLAN INCOMING				TOTAL METAL
	Ø7"		Ø8"		Ø7"		Ø8"		
	Sub	Total	Sub	Total	Sub	Total	Sub	Total	
BILLET									
LOKAL									
6063M	29.1	29.1							29.1
6063A	6.4	6.4							6.4
6061	77.2	77.2							77.2
6N01	8.1	8.1							8.1
6463	18.3	18.3							18.3
6060	-	-							-
IMPORT									
6063	259.6	259.6	154.0	154.0					413.6
6060	12.8	12.8							12.8
6N01	-	-							-
TOTAL BILLET	411.5	411.5	154.0	154.0	154.0	154.0	154.0	154.0	665.5
INGOT									
INALUM	3.0				15.0				18.0
IMPORT									
SPECIAL	4.0								4.0
TOTAL INGOT	7.0				15.0				22.0
SCRAP									
	17.5								17.5

DESCRIPTION	STOCK				PLAN INCOMING				TOTAL METAL
	Ø7"		Ø8"		Ø7"		Ø8"		
	Sub	Total	Sub	Total	Sub	Total	Sub	Total	
BILLET									
6063M	22.1	22.1							22.1
6063A	2.9	2.9							2.9
6061	29.5	29.5							29.5
6N01	1.5	1.5							1.5
6463	5.7	5.7							5.7
6060	-	-							-
IMPORT									
6063	106.0	106.0							106.0
6060	2.9	2.9							2.9
6N01	-	-							-
TOTAL BILLET	170.7	170.7							170.7
INGOT									
INALUM	3.0				15.0				18.0
IMPORT									
SPECIAL	4.0								4.0
TOTAL INGOT	7.0				15.0				22.0
SCRAP									
	17.5								17.5

RESUME

DESCRIPTION	BILLET	99.7%			99.9%			TOTAL
		99.7%	SCRAP	99.9%	SCRAP	99.9%	SCRAP	
STOCK (1/7/01)	411.5	3.0	4.0	17.5	436.0			
INCOMING	154.0	15.0	-	-	169.0			
PRODUCTION	-	-	-	55.7	55.7			
METAL USAGE	170.7	-	-	-	170.7			
BALANCE (31/7/01)	394.8	18.0	4.0	73.2	490.0			

BILLET TYPE	ORDER SPECIFICATION				BILLET USAGE
	PRODUCT	N.Y.E.	METAL EXTRUDE		
6063M		15.0	15.5		22.1
6063A		2.0	2.1		2.9
6061		20.0	20.6		29.5
6N01		1.0	1.0		1.5
6463 /		3.0	4.0		5.7
6063 IMP		72.0	74.2		106.0
6060		2.0	2.1		2.9
TOTAL		115.0	119.5		170.7

AUGUST 2001

PRODUCTION PLANNING AND CONTROL DEPARTMENT

DESCRIPTION	STOCK				PLAN INCOMING AUGUST 2001				TOTAL METAL
	Ø7"		Ø8"		Ø7"		Ø8"		
	Sub	Total	Sub	Total	Sub	Total	Sub	Total	
BILLET									
LOKAL									
6063M	7.0		7.0						7.0
6063A	3.5		3.5						3.5
6061	47.7		47.7						47.7
6N01	6.6		6.6						6.6
6463	12.6		12.6						12.6
6060	-		-						-
IMPORT									
6063	307.6		307.6						307.6
6060	9.9		9.9						9.9
6N01	-		-						-
TOTAL BILLET	394.9		394.9						394.9
INGOT									
INALUM									
IMPORT	18.0		18.0						18.0
SPECIAL	4.0		4.0						4.0
TOTAL INGOT	22.0		22.0						22.0
SCRAP									
	73.2		73.2						73.2

BILLET USAGE	REMELT PROGRAM				Run-around scrap	BILLET PER 31/8/01	
	BILLET PRODUCTION		INGOT USAGE	SCRAP USAGE			
	Ø7"	Ø8"					TOTAL
61.9	97.5		97.5	5.6	106.5	28.6	42.6
2.9	6.5		6.5	4.5	2.6	1.5	7.1
29.5						9.5	18.2
1.5						0.5	5.1
5.7						2.7	6.9
95.7						30.7	211.9
2.9						0.9	7.0
200.1	104.0		104.0	10.1	109.1	74.5	298.8

BILLET TYPE	ORDER SPECIFICATION				METAL EXTRUDE	BILLET USAGE
	PRODUCT		N.Y.E.			
6063M			42.0		43.3	61.9
6063A			2.0		2.1	2.9
6061			20.0		20.6	29.5
6N01			1.0		1.0	1.5
6463			3.0		4.0	5.7
6063 IMP			65.0		67.0	95.7
6060			2.0		2.1	2.9
TOTAL			135.0		140.1	200.1

DESCRIPTION	RESUME				TOTAL
	BILLET	99.7%	99.9%	SCRAP	
STOCK (1/8/01)	394.9	18.0	4.0	73.2	490.1
INCOMING					
PRODUCTION	104.0		74.5		178.5
METAL USAGE	200.1	10.1	109.1		319.3
BALANCE (31/8/01)	298.8	7.9	4.0	38.6	349.3

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PRODUCTION PLANNING AND CONTROL DEPARTMENT

DESCRIPTION	STOCK				PLAN INCOMING				TOTAL METAL
	Ø7"		Ø8"		SEPTEMBER 2001		Sub Total		
	Ø7"	Ø8"	Sub	Total	Ø7"	Ø8"	Sub	Total	
BILLET									
LOKAL									
6063M	42.6		42.6						42.6
6063A	7.1		7.1						7.1
6061	18.2		18.2						18.2
6N01	5.1		5.1						5.1
6463	6.9		6.9						6.9
6060									
IMPORT									
6063	211.9		211.9	132.0				132.0	343.9
6060	7.0		7.0						7.0
6N01									
TOTAL BILLET	298.8		298.8	132.0				132.0	430.8
INGOT									
INALUM		7.9							7.9
IMPORT									
SPECIAL		4.0				15.0			19.0
TOTAL INGOT		11.9				15.0			26.9
SCRAP		38.6							38.6

BILLET TYPE	ORDER SPECIFICATION				METAL EXTRUDE	BILLET USAGE
	PRODUCT	N.Y.E.	Ø7"	Ø8"		
6063M		42.0			43.3	61.9
6063A		2.0			2.1	2.9
6061		20.0			20.6	29.5
6N01		1.0			1.0	1.5
6463		3.0			4.0	5.7
6063 IMP		65.0			67.0	95.7
6060		2.0			2.1	2.9
TOTAL		135.0			140.1	200.1

DESCRIPTION	RESUME			
	BILLET	99.7%	99.9%	SCRAP
STOCK (1/9/01)	298.8	7.9	4.0	38.6
INCOMING	132.0	-	15.0	349.3
PRODUCTION	84.5	-	72.7	147.0
METAL USAGE	200.1	2.6	14.9	157.2
BALANCE (30/9/01)	315.2	5.3	4.1	297.2
				356.3

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PRODUCTION PLANNING AND CONTROL DEPARTMENT

DESCRIPTION	STOCK			PLAN INCOMING OCTOBER 2001			TOTAL METAL	BILLET USAGE	REMELT PROGRAM				Rin- around scrap	BILLET PER 31/10/01
	Ø7"	Ø8"	Sub Total	Ø7"	Ø8"	Sub Total			BILLET PRODUCTION		INGOT USAGE	SCRAP USAGE		
									Ø7"	Ø8"				
BILLET														
LOKAL														
6063M	26.2		26.2			-	26.2	36.8	39.0	2.2	42.6	15.3	28.4	
6063A	4.2		4.2			-	4.2	2.9	6.5	4.5	2.6	1.5	7.8	
6061	14.7		14.7			-	14.7	29.5	26.0	-	29.9	11.8	11.2	
6N01	3.6		3.6			-	3.6	1.5	-	-	-	0.5	2.1	
6463	14.2		14.2			-	14.2	5.7	-	-	-	2.7	8.5	
6060	-		-			-	-	-	-	-	-	-	-	
IMPORT														
6063	248.2		248.2	110.0		110.0	358.2	120.8	-	-	-	38.8	237.4	
6060	4.1		4.1	22.0		22.0	26.1	2.9	-	-	-	0.9	23.2	
6N01	-		-	-		-	-	-	-	-	-	-	-	
TOTAL BILLET	315.2	-	315.2	132.0	-	132.0	447.2	200.1	71.5	-	75.1	71.6	318.6	
INGOT														
INALUM		5.3			15.0		20.3							
IMPORT														
SPECIAL		4.1					4.1							
TOTAL INGOT	9.4	-	9.4	15.0	-	15.0	24.4	-	-	-	-	-	-	
SCRAP	31.8	-	31.8	-	-	-	31.8	-	-	-	-	-	-	

DESCRIPTION	RESUME				ORDER SPECIFICATION			
	BILLET	99.7%	99.9%	SCRAP	PRODUCT	N.Y.E.	METAL EXTRUDE	BILLET USAGE
STOCK (1/10/01)	315.2	5.3	4.1	31.8		25.0	25.8	36.8
INCOMING	132.0	15.0	-	-		2.0	2.1	2.9
PRODUCTION	71.5	-	-	71.6		20.0	20.6	29.5
METAL USAGE	200.1	6.7	-	75.1		1.0	1.0	1.5
BALANCE (31/10/01)	318.6	13.6	4.1	28.3		2.0	2.1	2.9
TOTAL	837.2	34.6	8.2	136.8		50.0	51.6	73.6

LUMINIUM COMPANY LIMITED

دوبال
DUBAL

شركة المنسجم دبي المحدودة

ص.ب : 3127
الامارات العربية المتحدة
تليفون : 8846668 (4-971)
8846282 (4-971)
8846668 (4-971)
8846645 (4-971)
8846646 (4-971)
فاكس : 8846668 (4-971)
8846666 (4-971)
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sales@dubal.co.ae

FACSIMILE MESSAGE

Date : December 06, 2000
To : P.T. ADIREKSA SENTOSA JAYA
From : MR. W.T. CHONG
Reference : 8498-00/saq-4472
Pages : 02

Offer for PT. ALAKASA INDUSTRINDO TBK

As made to your meeting with Mr. Abdul Majeed Al-Ansari on December 05, 2000. Please convey the following to Alakasa Industriindo TBK obtain their acknowledgement and fax by return :

- Product Type : Primary Aluminium Extrusion Billet
- DUBAL Alloy : 65048
- Equivalent to : AA6063
- Total Qty (MT) : ~~132~~ ± 5 % 2002
- Total No. of shipments : 12
- Shipments start : Jan 2001
- Cut Length : TBA
- Product Dimension : BILLET DIAMETER 178 ± 1 mm

Buyer has to advise cut length as per DUBAL standard, one month prior to month of shipment.

Quantity to be declared one month prior to commencement of contractual month of shipment.

Buyer has the option to nominate DUBAL Alloy 64041. This option must be exercised one month prior to commencement of the contractual month of shipment.

Price details for material # 1

Month	Year	Qty(MT)	Opt Qty	Inco Term	Final Destination	Premium USD
Jan	2001	132	+/- 22	CIF	TANJUNG PRIOK	175.00
Feb	2001	132	+/- 22	CIF	TANJUNG PRIOK	175.00
Mar	2001	132	+/- 22	CIF	TANJUNG PRIOK	175.00
Apr	2001	154	+/- 22	CIF	TANJUNG PRIOK	175.00
May	2001	154	+/- 22	CIF	TANJUNG PRIOK	175.00
Jun	2001	154	+/- 22	CIF	TANJUNG PRIOK	175.00
Jul	2001	198	+/- 22	CIF	TANJUNG PRIOK	175.00
Aug	2001	198	+/- 22	CIF	TANJUNG PRIOK	175.00
Sep	2001	198	+/- 22	CIF	TANJUNG PRIOK	175.00
Oct	2001	198	+/- 22	CIF	TANJUNG PRIOK	175.00
Nov	2001	176	+/- 22	CIF	TANJUNG PRIOK	175.00
Dec	2001	176	+/- 22	CIF	TANJUNG PRIOK	175.00



شركة الألمنيوم دبي المحدودة
DUBAI ALUMINIUM COMPANY LIMITED

Continuation Sheet No

2 (3492-00/saq-4472)

per mt will be the average official LME aluminium cash settlement price for the contractual month of shipment (onset period), plus a premium of US\$175.00 per mt to give a price CIF TANJUNG PRIOK.

Fixing Option

At commencement of the quotation period, Purchaser may ask the Seller to determine the applicable LME price for the month of shipment and should the Purchaser confirm acceptance of the LME price and nominate the applicable quantity, the price (LME price plus premium) for that quantity would be fixed. Price to be fixed in multiples of contractual quantity.

Fixing of the LME price may be fixed during the corresponding hours of DUBAL and LME from Monday to Friday. Alternatively the LME price may be fixed on Friday subject to the availability of appropriate DUBAL staff.

Purchaser agrees to indemnify the Seller for all costs, losses, penalties and damages the Seller may suffer or incur in connection with or breaking forward price hedging arrangements entered into by the Seller in respect of the Goods sold under the Contract where such unwinding or breaking occurs as a result of the failure of the Purchaser to complete the shipment of the Goods in accordance with the Terms and Conditions of the Contract.

It should be noted that once price has been formally fixed, any requests to postpone / delay shipment from the contractual month of shipment OR any delays in shipment month due to late opening LC (or late payment by telex transfer) will incur postponement charges (contango, storage charges, etc.) amounting to approximate US\$10.00 - 12.00 per month. This sum will be added to the total price.

Provisional Price

If a client customer does not price fix prior to the commencement of quotation period (Q.P) customer will telex confirm the full amount based on the provisional price. Provisional price per mt shall be the applicable LME price of the third LME working day prior to the third Wednesday of the month prior to the contractual month of shipment, plus applicable premium. Debit / Credit adjustment will be made when actual price is known.

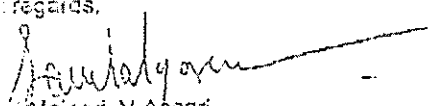
Payment Terms

Payment is to be made by Purchaser within 2 working days of receipt of facsimile copies of Bill of Lading and Invoice by transfer of the total amount to the bank nominated by Dubai Aluminium Company Limited.

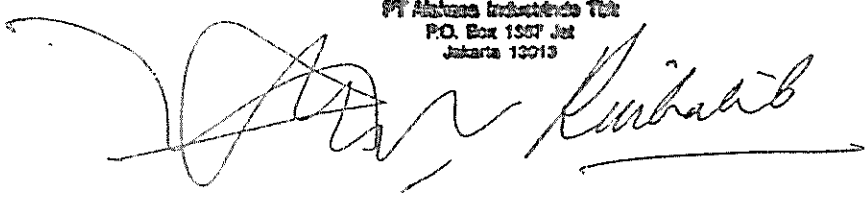
Any delay in payment will incur interest charge at the Libor rate ruling at time of delay plus 1%. This will be added to the invoice value.
Any additional charges incurred at discharge port (port charges, demurrages, line charges, etc.) due to delayed payment will be for purchaser's care and account.

This offer remains valid until 5.00 p.m. Indonesia time, Thursday, December 07, 2000.

Terms and conditions as per our standard sales contracts.

Regards,

Majed Al-Ansari
Sales Manager
Asia & North America

Accepted by

PT. ALAKASA INDRAMINDO TBK
PT Alakasa Industrindo Tbk
P.O. Box 1587 Jati
Jakarta 10013


SURAT KETERANGAN

Nomor: SHD/YN: M-1132

Yang bertanda tangan dibawah ini menerangkan bahwa:

N a m a : Delia L. Toruan

Mahasiswa : Jurusan Akuntansi, Fakultas Ekonomi
Universitas Darma Persada, Jakarta

No. Mahasiswa : 97440007

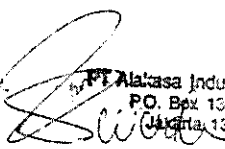
Bidang Skripsi : Sistem Akuntansi

Judul Skripsi : EVALUASI PENGENDALIAN INTERN ATAS SISTEM
PERSEDIAAN BAHAN BAKU PADA PT. ALAKASA
INDUSTRINDO TBK

Mahasiswa tersebut telah selesai melaksanakan riset / pengumpulan data lapangan di
PT. Alakasa Industrindo Tbk, dengan materi yang sudah disetujui.

Jakarta, 27 Juli 2001

PT. Alakasa Industrindo Tbk



PT Alakasa Industrindo Tbk
P.O. Box 1367
Jakarta 13013

Suhadi
Personnel Department