
The Asia Pacific

Journal of Management Studies

E – ISSN : 2502-7050

P – ISSN : 2407-6325

Vol. 11 | No. 2

PROFIT OPTIMIZATION THROUGH THE IMPLEMENTATION OF JUST IN TIME IN AN EXPEDITION COMPANIES

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Article Info

Keywords:

Just in Time, Profit, Expedition

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Abstract

Just in Time (JIT) is an inventory management strategy to arrange the delivery of goods to match the production schedule and customer needs. In shipping services, JIT is an inventory control system that regulates the flow of goods so that they can arrive at customers on time. This study aims to determine the description of the application of JIT to optimize profits in expedition companies. The method in this study uses literature studies. The results of the study show that the JIT system provides encouragement for expedition companies to optimize profits through increased efficiency, reduced costs, and improved service quality. These results give the impression for expedition companies to strive to implement the JIT system comprehensively because it can reduce operational costs, efficiency in shipping, improve service quality, reduce waste and risk management, optimize resource use and increase focus on high-value activities so that increased revenues can ultimately optimize profits.

The Asia Pacific Journal of Management Studies

Volume 11 dan Nomor 2

Mei - Agustus 2024

Hal. 113-122



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INTRODUCTION

In this age of rapid development of science and technology, every company faces rapid and competitive changes in the business environment. Companies compete to create favorable conditions in order to compete well in the market, both domestically and in the global market. To compete and stand out, companies need to take steps to adopt and implement best practices in managing their operations. This will support companies in recognizing changes in the changing environment and responding proactively through continuous improvement of operational functions to achieve better and more efficient performance.

One company that needs to make innovative changes in the face of competitive business competition is an expedition company. This company is defined as a company that provides goods delivery services from one place to another, both at home and abroad (Suyono, 2005). Delivery services usually use land, air and sea routes. In the freight forwarding business, one factor that requires serious attention is the timeliness of the delivery of goods. This timeliness is one of the indicators in realizing optimal company performance. To fulfill the timeliness in the process of shipping goods, one of them can apply the Just in Time system. According to Qomariyah & Mauliyah (2023) the JIT system is a production system that helps meet customer demand in a timely manner and in accordance with customer demand. This system can also reduce lead times, reduce idle production materials, and reduce the number of product orders.

JIT has two strategic objectives, namely increasing profits and improving the company's competitive position (Urohman et al., 2024). These two objectives are achieved through cost control, improved delivery performance, and improved quality. JIT offers cost efficiency and flexibility in response to customer demands for better product quality and greater product variety. Quality, flexibility, and cost efficiency are the basic principles for

world-class competition (Hansen & Mowen, 2015). In the freight forwarding business, the JIT system helps in reducing the cost of shipping and storing goods. The implementation of the JIT system can also improve customer satisfaction, employee satisfaction, and productivity, as well as how employees can improve the delivery process, reduce losses, and run business operations more efficiently. This can drive an increase in the performance of expedition companies.

Profit is one measure of company performance in general. A company's profit occurs when revenues exceed costs incurred. The profit of an expedition company is derived from the difference between revenue and costs incurred. Service revenue is obtained from the sale of services provided by the company. Meanwhile, the costs incurred can be in the form of operational costs, production costs, non-operational costs, and taxes. In this regard, the implementation of the JIT system can encourage the reduction of costs incurred by the company due to the timeliness of the delivery of goods. Through the JIT system, companies can optimize profits to the maximum so that in the end it can improve company performance.

Based on the description above, this study was conducted to determine the application of the Just in Time (JIT) system to optimize profits in expedition companies. The results of this study are expected to provide implications for expedition companies to implement the Just in Time (JIT) system in the company's operational activities comprehensively. This system provides encouragement in reducing the cost of shipping and storing goods which in turn can be used for the purpose of optimizing profits.

LITERATURE REVIEW

Just in Time (JIT)

The Just in Time (JIT) philosophy, first introduced by Toyota Motor Co. has drawn much attention to its underlying basic concept of providing only the required

products, at the required time, and in the required quantity. JIT can be described as a philosophy that seeks to incorporate all aspects of the operating process from incoming materials, actual production to delivery. This philosophy has been developed to improve productivity through waste reduction and value-added improvements to the production process (Lai, Lee & Ip, 2003).

JIT is a model in which companies produce only on demand, without using available inventory or incurring storage costs. Each company produces only to meet the needs of the next company. Production occurs only when there is a signal from the next process that indicates the need for production (Qomariyah & Mauliyah, 2023). JIT is a production system that aims to eliminate waste in the product delivery process, ensure quality, reduce costs, and meet delivery dates as efficiently as possible so that products and services are precisely tailored to consumer needs (Kurniawan & Ali, 2020). To achieve the goals of the system, companies only need the amount needed, when needed, or the amount requested by consumers, thereby reducing maintenance costs and eliminating the possibility of damage or loss due to waste.

According to Simamora (2016) Just in Time (JIT) is a manufacturing management system or just-in-time system. The JIT concept has several characteristics, namely:

1. Reduce inventory and storage costs;
2. Optimizing the production process, including waiting time between productions;
3. Reducing wastage;
4. Increase company productivity;
5. Fulfill demand as needed and on time.

The JIT concept also has four fundamental aspects as explained by Simamora (2016), namely:

1. Eliminate all activities that do not add value to any product or service;
2. If you don't have time to iterate, a high level of quality consciousness and doing everything right the first time is essential;

3. Continuous improvement efforts to increase the efficiency of company activities. Continuous improvement means continuously striving for greater added value for customers;

4. The focus is on simplifying and improving visibility of value-added activities. This helps identify non-value-added activities.

In addition, Just in Time (JIT) also has strengths and weaknesses in its application. According to Rina, Syamsudin & Hidayat (2021) the strengths of the JIT system are:

1. Less inventory and inventory, saving storage space and associated costs such as rent and insurance costs;
2. Production materials are purchased only when needed, so working capital is almost unnecessary;
3. Lower inventory levels reduce the possibility of waste due to obsolete, expired, damaged or worn-out products;
4. Avoid accumulating unsold finished products due to sudden changes in demand;
5. Emphasis should be placed on the quality of production materials supplied by suppliers to reduce inspection and rework time.

Then, according to Rina, Syamsudin & Hidayat (2021) the weaknesses of the JIT system are:

1. The JIT production system is not fault-tolerant, making it very difficult to correct or rework defects in production materials or finished products. This is due to the very small inventory of production materials and finished products;
2. High dependence on suppliers for both quality and delivery, which is usually beyond the control of individual manufacturing companies;
3. Delays in deliveries from suppliers will result in delays to the entire planned production plan. Due to its high frequency, the transaction costs are relatively high;
4. If the finished goods are completely out of stock, the affected manufacturing companies will be out of business;

Productivity

Productivity is a question of how to use human resources efficiently to maximize production or increase production of goods and services (Qomariyah & Mauliyah, 2023). Productivity has six elements as described by Sjahrial, Purba & Gunawan (2017), which are as follows:

1. Cost Savings

Cost saving is a strategy that is carried out to reduce expenses and increase profits. Cost savings can be done in various ways, such as: improving efficiency, negotiating lower prices and reducing unwanted expenses.

2. Cost Control

Cost control is the process of identifying, reducing, or eliminating unnecessary business costs. The goal is to increase the company's profits and profitability.

3. Profit Improvement

An increase in profit is an increase in the company's profit compared to the previous period's profit. The increase in profit shows the percentage increase in net profit that the company can generate.

4. Price Competition

Price competition is competition by sellers to attract consumers by offering lower product prices than competitors. Price competition occurs when a company prices its products or services based on competitors' prices in the market. Price competition can be carried out by setting prices that are the same, below, or above competitors' prices.

5. Good Delivery Performance

Delivery performance is a standard KPI measurement used to assess how well customer demand can be fulfilled by the desired date. Delivery performance is an important part of supply chain management. Delivery performance can be divided into two types: operational, which measures the company's effectiveness in producing and supplying products and services as expected; strategic, which

examines long-term plans and checks whether they are aligned with organizational goals.

6. Quality Improvement

Quality improvement is an action taken to increase the value of products or services to customers. Quality improvement is done by increasing the effectiveness and efficiency of processes and activities within the organization. Quality improvement can be done in various aspects, such as: improving the quality of public services, improving product quality, improving service quality.

Costs Incurred

Costs can be recognized from the boundaries or terms related to costs, where transactions can be identified easily so that they can be entered into the financial statements correctly. Most of the cost recording of accounting values is at the expense stage. The underlying concept of cost is the concept of efforts and achievement (Urohman et al., 2024). The costs incurred are the expenditure of funds made to produce products or services. The costs incurred have an important function for business continuity. This is because the amount of costs incurred will affect the price and profit earned from each sale. In the freight forwarding business, the costs that are usually incurred are costs for shipping and storing goods.

1. Shipping Costs

The cost of shipping goods or shipping costs (ongkir) is the cost incurred to send the package from the seller to the buyer. This shipping fee usually consists of several components, such as: the basic shipping fee set by the expedition company based on the distance and type of service selected, additional fees based on the weight and dimensions of the goods and other fees such as insurance and special handling (Cahyono, 2024). Shipping costs can change at any time without prior notice. This is because it is influenced by the weight of the goods,

shipping distance, volume of goods, and mode of shipping transportation.

2. Storage Cost of Goods

The cost of storing goods is the cost incurred for keeping inventory in stock. Storage costs can have a big impact on inventory costs, especially if a business has a lot of inventory. To manage storage costs, businesses can use computerized inventory management systems and implement efficient warehouse designs (Kenton, 2020). Some examples of storage costs such as: warehouse rental costs, utility costs, such as electricity, insurance costs, employee costs, obsolescence costs, physical count and report conciliation costs, inventory tax costs, inventory handling costs, opportunity costs and inventory depreciation costs.

Profit Optimization

Profit is the difference between the revenue generated from transactions carried out by a company within a certain period of time minus the costs incurred to obtain that revenue (Harahap, 2015). In a perfectly competitive market, profit maximization can be seen by comparing total sales results with total costs. The level of output that maximizes profits is called the firm's optimum point (Agustini, 2018). To outperform competition in the market, profit optimization is the main goal of the company. This is because cost is one of the factors that affect profit. Companies are established with the aim of earning the most profit, maintaining survival (goal congruence) and continuing to operate, so that the company can develop into a strong company. The company wants to achieve a high level of growth, which will be indicated by the maximum level of profit achievement. The company can achieve this goal by controlling operating costs.

For profit optimization, operational cost efficiency, and maintenance of facilities and infrastructure can be applied. Maintenance is the process of keeping goods or repairing them to an acceptable condition or standard.

Actions required to ensure that all facilities are in operating or ready-to-use condition and remain as they were (Muhtadi, 2009). The entire productive operation of a company is driven by profit optimization, which is an important component. All economic activities carried out by every company are driven by the need to generate profits for the business. Starting from determining goods and services, businesses seek and gather the resources they have to achieve broad organizational goals.

Basically, businesses, whether in services or manufacturing, are always looking to ensure smooth operations, survival, and growth in both the long and short term, although they have many goals to achieve. But basically the main goal is to get maximum profit. In product delivery services, companies try to determine the delivery method (courier service) that can minimize costs for certain types of products (goods) from multiple sources (supply locations) to multiple destinations (demand locations). The freight forwarding service addresses the problem of timely transportation when delivering goods from multiple sources (origins) to multiple destinations (destinations), and from each source to each destination. The overall cost is minimized by the number of goods transported. Shipping goods to various regions is the main business activity of the company, and of course requires a lot of transportation costs. Therefore, it is necessary to implement a timely system in product delivery to avoid obstacles in product delivery operations that require large costs, and to make business costs as efficient as possible (Nugraha & Sari, 2019).

RESEARCH METHODS

This research utilizes the literature study method. This method is carried out by utilizing various sources such as articles, journals, books, websites and others. Secondary data is data obtained through information sources and media such as academic books and document outputs related

to the book. This study is to determine profit optimization through the implementation of Just in Time (JIT) in an expedition company.

RESULTS AND DISCUSSION

Implementation of Just in Time (JIT) in Expedition Company

An expedition company is a company engaged in the delivery of goods, express couriers, and logistics. Expedition companies provide goods delivery services to certain addresses, both nationally and internationally. The main activity of an expedition company is to organize the delivery of goods from one place to another efficiently. Some of the activities performed by freight forwarders are receiving delivery requests from customers, providing customers with quotes and delivery schedules, sending order confirmations to customers, picking up goods from suppliers or customers, delivering goods to warehouses or terminals, carefully packaging goods, and offering goods tracking, insurance, and document handling services. An expedition company acts as an intermediary for buying and selling transactions in e-commerce business activities. Freight forwarding services emerged because of the need to speed up the movement of goods.

Expedition companies can utilize the Just in Time (JIT) system to carry out their main activities effectively and efficiently. In the shipping service, the JIT system means that the goods delivered arrive at the moment the recipient needs them. The goal of JIT is to make the value creation process leaner and more cost-effective because storage is no longer necessary and capital input is minimized. However, there are still advantages and disadvantages to the implementation of the Just in Time (JIT) system in goods delivery. In this regard, there are pros and cons to JIT delivery services. The advantages of JIT goods delivery include not requiring storage space, saving space and costs, not tying up capital, and being the quickest to respond to market changes. The disadvantages of JIT shipping

are that it requires more administration, has a higher risk of failure, and involves a larger delivery area (Time-Matters, 2024).

As explained by Time-Matters (2024), there are several requirements necessary to realize goods delivery using the JIT system, namely good infrastructure, optimized information flow, optimized organization, short setup times, adequate delivery zones, flexibility from suppliers, specific contract composition, and high order quantities. In addition, optimal maintenance management is also required to realize a Just-In-Time (JIT) delivery system. According to Muhtadi (2009), maintenance is divided into two categories: programmed maintenance and unprogrammed maintenance. Programmed maintenance is part of the organization's operational activities carried out according to a previously established plan, with foresight, control, and data collection, including preventive maintenance and corrective maintenance. Meanwhile, unprogrammed maintenance refers to maintenance that is not included in the budget due to unforeseen or unexpected damage.

The process of shipping goods using the JIT system requires maintenance management for the temporary storage facilities, the maintenance of the transportation fleet for carrying/sending goods, and the proper and safe packaging of the items. This is to ensure the timely delivery of goods from the shipping location to the customer's destination. Therefore, the implementation of the JIT system in expedition companies can be carried out with various requirements that need to be prepared. This is because the JIT system is not suitable for every type of business. (Time-Matters, 2024).

The Just In Time (JIT) Concept for Optimizing Profits in the Expedition Company

The application of the Just in Time (JIT) system for optimizing company profits is about creating value based on speed, specifically timeliness and quality, delivered to

consumers. The implementation of the JIT system is expected to help companies maintain their survival. The JIT system aims to eliminate all waste and anything that does not add value by providing resources at the right place and time. This encourages a reduction in costs in the company's core operations. On the other hand, this JIT system provides effectiveness and efficiency in service sales; in fact, this system can enhance service sales due to customer satisfaction from the company's service with timely delivery and maintained product quality.

In the context of an expedition company, the implementation of a Just-In-Time (JIT) system can reduce shipping costs and storage costs for goods to be shipped. In an expedition company, the application of the JIT system can lower shipping costs and storage costs in several ways, namely:

1. Reduction of Storage Costs

a. Minimizing Stock

With JIT, companies only keep the items needed for a short period, thus reducing the need for large storage space;

b. Reduction of Warehouses

Since items do not need to be stored in large quantities, companies can reduce investment in warehouse facilities or even rent smaller warehouses.

c. Decrease in the Risk of Unsold or Damaged Goods

By not hoarding items for long periods, the risk of damage or expiration decreases, thereby reducing losses.

2. Cost Optimization in Shipping

a. Timely Delivery

Just-in-Time (JIT) encourages the delivery of goods only when needed, which reduces unnecessary shipping costs or emergency deliveries that are typically more expensive.

b. Reduction of Partial Shipments

Since goods are ordered as needed, companies can avoid inefficient small shipments multiple times. Deliveries

can be planned in optimal quantities that match the vehicle capacity, making them more cost-effective.

c. Negotiating Better Shipping Rates

With more structured and scheduled shipping, expedition companies can negotiate with logistics or transportation service providers to obtain lower rates.

3. Operational Efficiency

a. Reduction of Time Waste

JIT minimizes the time spent processing goods that are not immediately needed. This makes operations more efficient and increases the company's productivity.

b. Better Process Management

With better inventory management, expedition companies can focus on delivering high-value or urgent goods, thereby enhancing operational efficiency.

Overall, the JIT system helps expedition companies by optimizing resource use, reducing unnecessary storage costs, and lowering shipping expenses by ensuring that goods are delivered on time and in the right quantities. This can subsequently impact the increase in the company's revenue.

How Can The Just in Time (JIT) System Optimize The Profits of An Expedition Company?

The Just in Time (JIT) system can optimize the profits of expedition companies through increased efficiency, cost reduction, and improved service quality. Here are some ways in which JIT contributes to increasing the profits of expedition companies:

1. Reduction of Operational Costs

a. Minimize Storage Costs

With JIT, goods are stored in minimal quantities and only for a short period. This reduces warehouse rental costs, utility costs, and maintenance costs. The space required for storage has become smaller, thus reducing the company's expenses.

b. Cost Savings on Inventory

The company does not need to invest large capital to stockpile inventory in large quantities. This helps maintain the company's liquidity and reduces the costs of excessive storage of goods.

2. Efficiency in Delivery

a. Scheduled and Timely Deliveries

The JIT system encourages companies to carry out deliveries in a more structured and timely manner, avoiding last-minute deliveries that typically incur higher costs. Timely delivery also enhances the efficiency of vehicles and logistical resources.

b. Use of Maximum Capacity

With well-planned deliveries, the company can maximize the use of delivery vehicle capacity, reduce inefficient partial shipments, and enhance profitability per delivery.

3. Improvement of Service Quality

a. Increase in Customer Satisfaction

Timely deliveries that meet customer requests will enhance customer satisfaction. Satisfied customers are more likely to conduct more business with the company, thereby increasing revenue and customer loyalty.

b. Reduction of Errors and Delays

JIT requires companies to be more organized, which ultimately reduces the risk of shipping errors, lost items, or delays. This reduction in errors avoids additional costs such as penalties or compensation, thereby increasing profits.

4. Reduction of Waste and Risk Management

a. Reducing Damaged or Unsold Goods

By implementing strict inventory management, items are not stored for too long, thereby reducing the risk of damage or unsold goods. This minimizes losses from items that need to be discounted or discarded.

b. Risk Management

The JIT system helps companies manage risks associated with market demand fluctuations, ensuring that companies do not have excess inventory when demand decreases. This makes the company more flexible in adapting to market conditions, which ultimately contributes to profit stability.

5. Optimization of Resource Use

a. Efficient Utilization of Resources

JIT helps companies use resources such as labor, vehicles, and infrastructure more efficiently. With minimal waste and better planning, operational costs can be reduced, leading to increased profit margins.

b. Reduction of Overhead Costs

With leaner management, companies can reduce overhead costs such as excessive labor, administrative expenses, and unnecessary expenditures.

6. Increased Focus on High-Value Activities

a. Focus on High-Value Deliveries

With JIT, companies can concentrate more on deliveries that have higher added value or are more urgent, thereby enhancing the revenue potential from premium services.

b. Service Diversification

With the efficiencies gained from Just in Time (JIT), expedition companies can allocate their resources to develop additional, more profitable services, such as express delivery, specialized shipping, or additional logistics services.

Thus, through reduced operational costs, increased efficiency, and improved service quality, the Just in Time system enables expedition companies to cut expenses, boost revenue, and ultimately optimize profits.

CONCLUSION

The implementation of the Just in Time (JIT) system in a expedition company is a highly effective strategy for enhancing

operational efficiency and reducing costs. JIT focuses on delivering goods just in time, allowing companies to avoid unnecessary inventory buildup. By managing inventory optimally, companies can reduce storage costs and the risk of losses due to unsold or expired goods. The JIT system encourages companies to be more responsive to customer demands. By monitoring demand patterns and adjusting shipments according to actual needs, the company can ensure that the goods delivered are always in the best condition and on time. This not only enhances customer satisfaction but also builds the company's reputation as a reliable service provider.

In addition, the implementation of JIT also helps companies identify and reduce waste in operational processes. By analyzing each stage in the supply chain, companies can identify areas that require improvement and implement more efficient solutions. For example, reducing wait times, optimizing delivery routes, and using technology for tracking and managing shipments can be done to enhance productivity. Through all these benefits, the implementation of the JIT system not only contributes to a reduction in operational costs but also to an increase in the company's profits. When companies can reduce costs and increase efficiency, they have more resources to invest in the development of new services, marketing, and infrastructure improvements. This, in turn, can expand market share and enhance the company's competitiveness in the freight forwarding industry. Overall, the implementation of the Just in Time (JIT) system in expedition companies is a strategic move that can bring numerous benefits, both in terms of operational efficiency and customer satisfaction. Due to a strong focus on timely delivery and optimal inventory management, the company can achieve its business goals more effectively and sustainably. The Just in Time (JIT) system can be optimally implemented by expedition companies for the purpose of profit optimization and sustainable business.

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