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Analysis Of Raw Material Inventory Control Using The Economic Order Quantity (EOQ) Method To Avoid Overstock In The Kotin Tempe Home Industry

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Abstract
This research examines how soybean raw material inventory is control at Kotin Tempe Home Industry by implementing the Economic Order Quantity (EOQ) approach to prevent excessive stockpiling and enhance cost effectiveness. Employing a quantitative descriptive methodology that includes observation and interviews, findings reveal that the current inventory management lacks proper structure, with 48 annual orders made without maintaining safety reserves or establishing reorder thresholds. When the EOQ approach is applied, optimal procurement amounts to 350 kg ordered 14 times annually, with safety reserves of 62 kg (2023) and 45 kg (2024), and reorder thresholds set at 89 kg and 72 kg respectively. This approach achieves a 65% reduction in inventory expenses, equivalent to Rp1,300,000 annually, demonstrating how EOQ effectively lowers costs and reduces overstock risks. This study is expected to be able to help this business determine the most appropriate amount of soybean raw material orders to achieve optimal profits.

INTRODUCTION

Indonesia is the largest tropical archipelago nation with abundant biodiversity and richness. All of Indonesia's natural resources are at risk of extinction if not utilized and protected wisely (Syahbudi& Ma, 2021). One such sector is the Micro, Small, and Medium Enterprises (MSMEs). MSMEs are a crucial foundation for national economic development. According to the Ministry of Cooperatives and SMEs, there are approximately 64.2 million MSMEs that contribute 61.07% to the national GDP, amounting to IDR 8,573.89 trillion. (M. Junaidi, 2024). Among the various types of MSMEs, the traditional food processing industry, such as tempe, plays a crucial role in maintaining food security and preserving Indonesia's culinary culture.

Tempe is a traditional Indonesian food product that serves as an economical and readily available source of vegetable protein for all groups. Currently, there are 81,000 tempeh processing plants in Indonesia, producing 2.4 million tons of tempeh annually. The tempe industry generates Rp37 trillion (approximately US$2.2 billion) in revenue (PUSIDO National Standardization Agency, 2012).

Home industries can be classified as small-scale businesses, namely business units that employ only between 1 and 19 people (Imsar, 2021). Characteristics of home industries generally include businesses with a limited number of workers, primarily serving to improve the family's economic situation (Bakhri et al., 2019). Most home industry operators come from lower-middle-income communities with limited capital and assets to obtain funding from banking institutions, so they rely on independent financing (Rengganis et al., 2022). One of the home industries studied is the Kotin tempeh home industry.

Kotin Tempe Home Industry is a small-scale, home base tempe business that has been operating for over 10 years in Simalungun Regency, specifically on Jalan Rakyat, Perdagangan I,

Simalungun. The business employs five people. It can produce approximately 500–600 pieces per day, with a total soybean production of 20–30 kg per day. Its customers range from restaurants and stalls/shops to direct consumers.

The following is a table showing data on purchases and use of soybeans as the basic ingredient for making tempeh by the Kotin tempe home industry.

Table 1. Raw Material Ordering and Usage Data 2023-2024

2023				2024			
No	Month	Amount of Order (kg)	Amount of Use (kg)	No	Month	Order Quantity (kg)	Amount of Use (kg)
1	January	400	390	1	January	400	400
2	February	420	420	2	February	420	420
3	March	400	390	3	March	400	390
4	April	420	420	4	April	390	400
5	May	400	400	5	May	400	400
6	June	400	410	6	June	430	420
7	July	400	390	7	July	400	410
8	August	430	440	8	August	430	430
9	September	400	400	9	September	420	410
10	October	420	420	10	October	400	400
11	November	420	400	11	November	420	410
12	December	410	430	12	December	400	400
Amount		4.920	4.910	Amount		4.910	4.890
Average		410,00	409,17	Average		409,17	407,50

Source: Kotin Tempe Home Industry, 2025

The table above shows the ordering of raw materials and soybeans usage from January 2023 – December 2024. It can be seen that there is a cycle of ups and downs in the use of raw materials.

Like most tempe industries, this business relies on soybeans as its primary raw material, which are highly perishable and require special handling in storage and inventory management. However, managing raw material inventory in the home tempe industry faces various complex challenges. The primary issue is overstocking, or excess soybean raw material inventory, which can lead to financial losses. Furthermore, the risk of stockouts also poses a serious threat to the sustainability of the production process.

Inventory can be defined as goods or products stored to achieve a specific purpose (Herjanto, n.d.). In a business context, inventory includes finished goods, raw materials, and products in process prepared for sale or further processing (Harmain et al., 2019). Inventory control is the activity of maintaining optimal inventory levels at minimal cost to meet the company's needs (Mardiyanto, 2009).

According to Mardiyanto (2009), the Economic Order Quantity (EOQ) is an inventory control method that balances ordering costs and holding costs to determine the most cost-effective order size. This model is particularly well suited for home industries with relatively stable operations and reliance on a single primary supplier.

Therefore, to ensure the availability of soybean raw materials while maintaining more economical storage costs at Ibu Kotin's tempe home industry, it is necessary to evaluate the raw

material inventory control system through the application of the EOQ method. Because the EOQ method considers operational costs and financial costs, this method can determine the most efficient order quantity to minimize overall inventory costs (Margaretha, 2007). This calculation is also a practice for determining the most affordable order volume that can be applied when raw material stock relies on a single supplier, thus requiring a purchase volume calculation that is adjusted to production needs (Mardiyanto, 2009).

In a study conducted by (Anisa & Rahmani, 2023), inventory control has an important function to avoid disruptions to the production process. (Padeng et al., 2024) stated that in their research, the application of EOQ in Jepara crafts resulted in more efficient inventory cost savings. (Kadafi and Delvina (2021) stated that raw material inventory control using the Safety Stock method in combination with the Economic Order Quantity method is more efficient and optimal than the method applied by the company. (Imran et al., 2025) at the H. Imran Shop showed that the application of the EOQ method was able to optimize the ordering process and streamline inventory costs incurred by the company. (Caniago et al., 2025) also stated that inventory quantities were more efficient after implementing EOQ, with a significant reduction in purchase quantities compared to the previous method.

However, these studies have not specifically examined the application of EOQ in the tempeh home industry, which has the characteristics of perishable raw materials and quite high demand fluctuations.

Based on the problems faced by the Kotin tempeh home industry, the author is interested in formulating a study entitled "Analysis of Raw Material Inventory Control Using the EOQ (Economic Order Quantity) Method to Avoid Overstock in the Kotin Tempe Home Industry". This study is expected to be able to help this business determine the most appropriate amount of soybean raw material orders to achieve optimal profits.

METHODS

This research was conducted at the Kotin tempe home industry located in Perdagangan Village, Bandar District, Simalungun Regency. This research used a descriptive quantitative approach. This approach aims to analyze data by presenting or describing the data obtained according to actual conditions. The data source in this research is primary data. According to (Sugiyono, 2019) primary data is data obtained by researchers directly from the source or object of research through observation and interviews. The data collection technique used was interviews, a direct method to obtain information through a question and answer process with the owner. The data analysis in this study was conducted using the raw material inventory calculation method, specifically the Economic Order Quantity (EOQ), to assess the company's efficiency in managing its raw materials.

RESULTS AND DISCUSSION

Soybean Raw Material Inventory Control According to Home Industry

The quantity of soybean raw materials ordered by the Kotin Tempe Home Industry is based on raw material usage in the previous period, which is then projected according to the production plan for the following period. Orders are placed by contacting the supplier for delivery to the production site. The incoming raw materials will be ready for production. Inventory control can be seen from the following data:

Table 2. Raw Material Ordering and Usage Data 2023-2024

Information	2023	2024
Amount of Order (kg)	4.920	4.910
Amount of Use (kg)	4.910	4.890
Average Order (kg/bulan)	410,00	409,17
Average Usage (kg/bulan)	409,17	407,50

Source: Kotin Tempe Home Industry, 2025

Table 2 shows the ordering and usage patterns for soybean raw materials at the Kotin Tempe Home Industry from January 2023 to December 2024. Data shows that in 2023, total soybean raw material orders reached 4,920 kg, with an average of 410.00 kg per month. Total usage was 4,910 kg, with an average of 409.17 kg per month. There was a discrepancy of 10 kg between the quantity ordered and the amount used, indicating that inventory remained at the end of 2023.

Data shows that in 2024, total soybean raw material orders reached 4,910 kg, with an average monthly order of 409.17 kg. Meanwhile, total consumption was 4,890 kg, with an average monthly consumption of 407.50 kg. The difference between orders and consumption increased by 20 kg compared to the previous year, indicating poor inventory management.

Number of Frequency of Soybean Raw Material Purchases

The frequency of raw material purchases can be determined through the following data:

Table 3. Purchase Frequency Data for 1 Month

Purchase Frequency	Amount
1 month	4 time
1 month	48 time

Source: Kotin Tempe Home Industry, 2025

Purchasing frequency plays a role in determining the quantity of soybean raw materials needed and inventory costs. Excessive purchasing can lead to a buildup of raw material inventory and increased inventory costs (Simbolon, 2021). Table 3, which shows purchasing frequency from 2023 to 2024, shows that, based on information obtained from the owner of the Kotin Tempe Home Industry, soybean raw material orders are placed four times a month.

"Usually, soybean raw materials are ordered 4 times a month depending on the amount of tempeh sold. If the raw materials run out, we immediately order more."

Based on this information, it can be concluded that the ordering pattern applied at the Kotin Tempe Home Industry relies on existing stock levels and sales volume. This suggests that the Kotin Tempe Home Industry has not yet adopted a systematic and well-planned inventory control system.

Raw Material Ordering Cost

Purchasing or ordering raw materials results in a cost, namely ordering costs. Ordering costs incurred from ordering or purchasing soybean raw materials include telephone costs and soybean shipping costs. For more details, see Table 4.

Table 4. Raw Material Ordering Cost

No	Type of Cost	Amount Cost (Rp)
1	Telephone Cost	240.000
2	Shipping Cost	960.000
Amount		**1.200.000**

Source: Kotin Tempe Home Industry, 2025

In table 4 it can be seen that every time an order is made for soybean raw materials there is an ordering fee of Rp5,000 which is used for telephone costs, for a month the Kotin Tempe Home Industry incurs a cost of (Rp5,000 x 4 = Rp20,000), so that for a year the telephone costs incurred reach (Rp20,000 x 12 = Rp240,000) while for shipping costs of Rp20,000 per shipment which is determined by the supplier to the buyer during the delivery process. In a month the Kotin Tempe Home Industry incurs a cost of (Rp20,000 x 4 = Rp80,000) so that in a year it incurs a cost of (Rp80,000 x 12) = Rp960,000 This information was also obtained from the owner of the Kotin Tempe Home Industry.

"*Ordering soybean raw materials via telephone is subject to a fee of Rp. 5,000 per order, and during the delivery process until transportation to the warehouse, a shipping fee of Rp. 20,000 is charged by the seller.*"

Based on this information, it can be concluded that the telephone fee is IDR 5,000 per order and the shipping fee is IDR 20,000.

Raw Material Storage Costs

In addition to ordering costs, purchasing soybeans also incurs storage costs. Storage costs are expenses incurred by the company as a consequence of having inventory of materials or goods. The Kotin Tempe Home Industry incurs storage costs, including electricity costs. These electricity costs are incurred due to the use of electricity services for lighting the stored raw materials. The Kotin Tempe Home Industry incurs a monthly electricity cost of Rp100,000, resulting in a total annual cost of Rp1,200,000.

To get the storage cost per kg, a calculation is made using the average inventory as a divisor.

2023

Average Inventory = (Average Orders + Average Usage)/2

Average Inventory = (410,00 + 409,17)/2 = 409,59 kg

2024

Average Inventory = (409,17 + 407,50)/2 = 408,34 kg

Storage Cost per kg (H)

H = Total Storage Cost / Average Inventory

H = Rp1.200.000 / 600 kg

H = Rp2.000 per kg per year

Based on the calculations above, the annual storage cost per 10 kg of soybean raw material is Rp2,000 per kg. This cost is a crucial element in inventory control analysis, as it represents the expense that the Kotin Tempe Home Industry must incur to hold and manage its raw material inventory.

Analysis of Soybean Raw Material Inventory Control Using the Economic Order Quantity (EOQ) Method

Economic Order Quantity (EOQ) is an inventory management method applied to reduce the total costs associated with ordering and holding inventory (Heizer & Barry, 2015). Based on the table, the EOQ method can be calculated using the following formula:

1. **Calculation EOQ 2023**

$$EOQ = \sqrt{\frac{2DS}{H}} = \sqrt{\frac{2(4.910)(25.000)}{2.000}} = \sqrt{122.750} = 350{,}36 \text{ kg}$$

Calculation EOQ 2024

$$EOQ = \sqrt{\frac{2DS}{H}} = \sqrt{\frac{2(4.890)(25.000)}{2.000}} = \sqrt{122.250} = 349{,}64 \text{ kg}$$

Based on the analysis using the Economic Order Quantity (EOQ) approach, it shows the optimal order volume for soybean raw materials in the Kotin Tempe Home Industry. In 2023, with a total raw material usage of 4,910 kg, an ordering cost of Rp25,000 per order, and a storage cost of Rp2,000 per kg per year, resulting in an EOQ of 350.36. Meanwhile, in 2024, the EOQ calculation results show a relatively similar figure, namely 349.64. This result is obtained from a total raw material usage of 4,890 kg with an ordering cost of Rp25,000 per order and a storage cost of Rp2,000. Both EOQ calculation results show that the economical order quantity is 350 kg per order. This amount is much more economical when compared to the ordering method applied in the Kotin Tempe Home Industry.

Calculation of purchase frequency using the Economic Order Quantity method in the Kotin Tempe Home Industry

$$F = \frac{D}{EOQ}$$

Table 5. Order Frequency Calculation

Month	D (kg)	EOQ (kg)	Order Frequency (time/year)
2023	4.910	350,36	14,02 = 14 time/year
2024	4.890	349,64	13,99 = 14 time/year

Source: Data Processed, 2025

The calculation results show that by using the EOQ method, the Kotin Tempe Home Industry should order raw materials 14 times a year for both 2023 and 2024. This frequency is much lower compared to the practice carried out by the home industry of 48 orders a year (4 times per month). This decrease in ordering frequency is expected to lower the total ordering costs incurred by the Kotin Tempe Home Industry.

2. Safety Stock Calculation

Safety stock refers to buffer inventory maintained to anticipate delivery delays and unexpected increases in demand.

Safety Stock = (Maximum Usage – Average Usage) x Lead time

Table 6. Safety Stock Calculation

Month	Max Usage (kg)	Average Usage	Lead Time	Safety Stock
2023	440	409,17	2	62
2024	430	407,5	2	45

Source: Data Processed, 2025

Home Industry Tempe Kotin needs to provide a safety stock of 62 kg for 2023 and 45 kg for 2024 to anticipate delays in delivery or sudden spikes in demand.

3. Re-order Point Calculation

The Re-order Point (ROP) determines the appropriate time to reorder to ensure raw materials are not depleted before the next order arrives.

ROP = (Daily usage x Lead time) + Safety Stock

Table 7. Re-order Point Calculation

Month	Usage/day (kg)	Lead Time	Safety Stock (kg)	ROP (kg)

2023	13,64	2	62	89
2024	13,58	2	45	72

Source: Data Processed, 2025

Home Industry Tempe Kotin must reorder when soybean stock reaches 89 kg (in 2023) or 72 kg (in 2024) to ensure there is no stock shortage.

4. Maximum Inventory Calculation

Maximum Inventory determines the maximum amount of inventory that should be kept to avoid wasting working capital.

Maximum Inventory = Safety Stock + EOQ

Table 8. Maximum Inventory Calculation

Month	Safety Stock (kg)	EOQ (kg)	Maximum Inventory (kg)
2023	62	350,36	412
2024	45	349,64	395

Source: Data Processed, 2025

The maximum inventory levels recommended are 412 kg (2023) and 395 kg (2024). This ensures smooth production without causing excessive overstock.

5. Total Inventory Cost Calculation

Total Inventory Cost represents the overall inventory expense, encompassing both ordering costs and holding costs.

$$TIC = \left(\frac{D}{Q}\right) S + \left(\frac{Q}{2}\right) H or$$

TIC = (Order Frequency x Ordering Cost) + (Average Inventory x Holding Cost)

Table 9. Total Inventory Cost Calculation

Month	Order Frequency	Ordering Cost	Average Inventory	Holding Cost	TIC
2023	14 kali	350.000	175,18	350.360	700.360
2024	14 kali	350.000	174,82	349.640	699.640

Source: Data Processed, 2025

The calculation results show that by applying the EOQ method, Home Industry Tempe Kotin can manage inventory more efficiently. The relatively consistent TIC across both years (around Rp700,000) indicates stability in inventory cost management.

Comparison of Soybean Raw Material Inventory in the Kotin Tempe Home Industry and the EOQ Method

The comparison of soybean raw material inventory control using the EOQ method can be presented in the following table:

Table 10. Comparison of Home Industry Method and EOQ Method

Information	Home Industry Method (2023)	EOQ Method (2023)	Home Industri Method (2024)	EOQ Method (2024)
Purchase quantity	410 kg	350 kg	409 kg	350 kg
Order Frequency	48 time	14 time	48 time	14 time
Safety Stock	No	62 kg	No	45 kg
Reorder Point	No	89 kg	No	72 kg
Maximum Inventory	No	412 kg	No	395 kg
Total Inventory Cost	2.019.180	700.360	2.016.680	699.640

Source: Data Processed, 2025

Table 10 shows the results of the Economic Order Quantity (EOQ), Safety Stock, Reorder Point (ROP), Maximum Inventory, and Total Inventory Cost (TIC) calculations. Based on the EOQ method, the Kotin Tempe Home Industry can purchase 350 kg for both periods in 2023. The order frequency is only 14 times per year. To overcome the shortage of raw materials, the Kotin Tempe Home Industry must have a safety stock of 62 kg in 2023 and 45 kg in 2024. The home industry can reorder raw materials when the raw materials in the warehouse are 89 kg in 2023 and 72 kg in 2024. The Kotin Tempe Home Industry does not have a maximum inventory limit, causing control to be immeasurable. With the EOQ method, the maximum inventory can be set at 412 kg in 2023 and 395 kg in 2024. So, based on the EOQ method, the Kotin Tempe Home Industry produces a total inventory cost for one year in 2023 of IDR 700,360 and in 2024 of IDR 699,640.

Discussion

In today's digital age, the application of the Economic Order Quantity (EOQ) method can be optimized through the use of technology applications tailored to the scale and needs of home industries. The use of technology not only simplifies inventory calculations and monitoring but also improves data accuracy and speeds decision-making.

is the most practical and economical option. Microsoft Excel or Google Sheets can be used because they are very easy to learn. These applications can automatically calculate EOQ, record real-time ordering and raw material usage data, and provide alerts when inventory reaches the reorder point.

Once familiar with digital systems, home industries can alsoAdopting MSME-specific inventory management apps like Majoo or Moka POS. Both apps are designed specifically for MSMEs in Indonesia, featuring automatic stock-in and stock-out recording, minimum stock notifications, and real-time inventory reports accessible via smartphone. Mobile apps like Stok Opname Inventory Manager are also highly relevant, allowing for direct inventory recording from storage locations via smartphone, barcode scanners, and automatic reorder reminders.

For a more complete system, Accurate Online provides a more complete system with integration between inventory and financial management, including automatic calculation of inventory values and detailed inventory cost reports.

Research conducted by (Anisa & Rahmani, 2023) states that inventory control plays a crucial role in preventing production disruptions. This finding aligns with research conducted on the Kotin Tempe Home Industry, which demonstrated the importance of inventory control by establishing a safety stock of 62 kg for 2023 and 45 kg for 2024, as well as reorder points of 89 kg and 72 kg.

In line with research (Padeng et al., 2024) which examined Jepara crafts, This study also showed that implementing the EOQ method can result in more efficient savings in inventory costs.. At the Kotin Tempe Home Industry, the savings achieved were very significant, amounting to 65% or IDR 1.3 million per year. Total inventory costs decreased by IDR 2,019,180 to IDR 700,360 in 2023, and from IDR 2,016,680 to IDR 699,640 in 2024. These results demonstrate that the efficiency of the EOQ method can be applied in various different industrial contexts with a consistent level of success.

Research (Kadafi & Delvina, 2021) found that the combination of safety stock and Economic Order Quantity (EOQ) proved more efficient and optimal than conventional methods currently used by companies. This finding is highly relevant to the study of the Kotin Tempe Home Industry. The implementation of safety stock of 62 kg and 45 kg in each period, with an order quantity of 350 kg, resulted in a much more structured control system compared to conventional practices currently employed by the home industry.

Research conducted by Imran et al. (2025) at H. Imran's Shop indicates that the implementation of the EOQ method can optimize the ordering process and improve the efficiency of the company's inventory costs.

The results of research at the Kotin Tempe Home Industry reinforce these findings by demonstrating real optimization. The ordering process, which was originally carried out 48 times a year, was successfully optimized to 14 orders with a more structured quantity of 350 kg per order, replacing the previous practice of an average of 410 kg without clear calculations.

Overall, the implementation of the Economic Order Quantity (EOQ) method at the Kotin Tempe Home Industry has proven effective in reducing inventory costs and increasing efficiency in the ordering process. Therefore, this method can be recommended for adoption by more home industries as a more efficient inventory management strategy.

Raw material inventory control from a sharia accounting perspective has a deeper meaning than simply economic efficiency. This research on inventory control at the Kotin Tempe Home Industry using the Economic Order Quantity (EOQ) method is not only relevant from an operational management perspective but also closely linked to sharia accounting principles based on Islamic values.

In the perspective of sharia accounting, raw material inventory control must apply the principle of balance as Allah SWT says in QS Al-Furqan verse 67: 'And those who, when they spend (wealth), they are not extravagant, nor (also) stingy, and are (their spending) in the middle between these.' This verse provides guidelines that inventory management must avoid two problems: overstock which causes wasted working capital and potential damage to raw materials, and understocking which risks stopping the production process. The Economic Order Quantity (EOQ) method applies the principle of *wasathiyah* (balance) by determining an optimal order quantity that minimizes total inventory costs, thereby achieving efficiency without compromising production sustainability.

CONCLUSION

Based on the research and analysis of soybean raw material inventory control at the Kotin Tempe Home Industry using the Economic Order Quantity (EOQ) method, it can be concluded that:

The Kotin Tempe Home Industry currently implements an unstructured inventory control system, with 48 orders per year and an average quantity of 410 kg per order. This system lacks

parameters such as safety stock, reorder points, and maximum limits, resulting in overstock with total inventory costs reaching Rp2,019,180 (2023) and Rp2,016,680 (2024).

The implementation of the EOQ method produced an optimal purchasing quantity of 350 kg with an ordering frequency of 14 times per year. This method takes into account safety stocks of 62 kg (2023) and 45 kg (2024), reorder points of 89 kg (2023) and 72 kg (2024), and maximum inventories of 412 kg (2023) and 395 kg (2024), with total inventory costs of Rp700,360 (2023) and Rp699,640 (2024).

The implementation of the EOQ method led to a 65% reduction in inventory costs, or approximately Rp1.3 million per year, while addressing overstock issues and ensuring raw material availability for sustainable production. To optimize the implementation of this method, it is recommended that the Kotin Tempe Home Industry adopt digital technology such as spreadsheet applications (Microsoft Excel/Google Sheets) or inventory management applications specifically for MSMEs (Majoo, Moka POS, Stok Opname Inventory Manager, or Accurate Online) which can automate EOQ calculations, record stock levels in real time, and generate reorder point notifications to enhance the accuracy and efficiency of inventory control.

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