

ABSTRACT

Liana, Evaluation of the Production Labor *Outsourcing* System in Improving Operational Cost Efficiency: A Case Study at PT Delta Jaya Mas in Gresik. Supervised by Dr. Erfan Muhammad, S.E., M.Ak., Ak., CPA., CA.

This study aims to evaluate the implementation of a production labor *Outsourcing* system in improving operational cost efficiency at PT Delta Jaya Mas in Gresik. The *outsourcing* system was implemented as the company's strategy to achieve greater flexibility in workforce management while controlling operational costs. The study focuses on the implementation of the *outsourcing* system, the evaluation of its application, and its contribution to improving the company's operational cost efficiency.

This research employed a qualitative approach using a case study method to obtain an in-depth understanding of the implementation of the *outsourcing* system at PT Delta Jaya Mas. Data were collected through interviews, observations, and documentation involving the HR Manager, HR Officer, Finance staff, and two Accounting staff members as research informants. The data were analyzed using the interactive model of Miles, Huberman, and Saldaña, which consists of data reduction, data display, and conclusion drawing. The validity of the data was ensured through source triangulation and technique triangulation.

Based on the perspective of Transaction Cost Economics (TCE), the findings indicate that the implementation of the *outsourcing* system contributes to operational cost efficiency by reducing labor-related expenses, increasing flexibility in workforce management, and improving operational cost control. In addition, collaboration with labor service providers (vendors) enables the company to adjust its workforce according to changes in production demand without disrupting production activities. Although several challenges remain, particularly in vendor coordination and administrative control, the *outsourcing* system is considered effective in supporting the company's operational cost efficiency. Academically, this study is expected to enrich the literature on the application of Transaction Cost Economics in production labor *outsourcing*. Practically, the findings are expected to serve as a reference for companies in evaluating *outsourcing* policies as a strategy for controlling operational costs.

Keywords: *Outsourcing, Production Labor, Operational Cost Efficiency, Transaction Cost Economics.*

ABSTRAK

Liana, Evaluasi Sistem *Outsourcing* Tenaga Produksi dalam Upaya Meningkatkan Efisiensi Biaya Operasional Perusahaan (Studi Kasus pada PT Delta Jaya Mas di Gresik). Di bawah bimbingan Bapak Dr. Erfan Muhammad, S.E., M.Ak., Ak., CPA., CA

Penelitian ini bertujuan untuk mengevaluasi penerapan sistem *outsourcing* tenaga produksi dalam upaya meningkatkan efisiensi biaya operasional pada PT Delta Jaya Mas di Gresik. Penerapan sistem *outsourcing* dilakukan sebagai strategi perusahaan untuk memperoleh fleksibilitas dalam pengelolaan tenaga kerja sekaligus mengendalikan biaya operasional. Fokus penelitian diarahkan pada implementasi sistem *outsourcing*, evaluasi penerapannya, serta kontribusinya terhadap efisiensi biaya operasional perusahaan.

Penelitian ini menggunakan pendekatan kualitatif dengan metode studi kasus untuk memperoleh pemahaman yang mendalam mengenai penerapan sistem *outsourcing* di PT Delta Jaya Mas. Data dikumpulkan melalui wawancara, observasi, dan dokumentasi dengan melibatkan Manajer HR, HR Officer, Finance, serta dua orang Staff Accounting sebagai informan penelitian. Analisis data dilakukan menggunakan model interaktif Miles, Huberman, dan Saldaña yang meliputi reduksi data, penyajian data, dan penarikan kesimpulan. Keabsahan data diuji melalui triangulasi sumber dan triangulasi teknik.

Berdasarkan perspektif *Transaction Cost Economics* (TCE), hasil penelitian menunjukkan bahwa penerapan sistem *outsourcing* mampu mendukung efisiensi biaya operasional melalui pengurangan beban biaya tenaga kerja, peningkatan fleksibilitas dalam pengelolaan tenaga kerja, serta pengendalian biaya operasional yang lebih efektif. Selain itu, kerja sama dengan vendor memungkinkan perusahaan menyesuaikan kebutuhan tenaga kerja sesuai dengan perubahan volume produksi tanpa mengurangi kelancaran proses produksi. Meskipun masih terdapat tantangan dalam koordinasi dengan vendor dan pengendalian administrasi, penerapan sistem *outsourcing* dinilai efektif dalam mendukung efisiensi biaya operasional perusahaan. Secara akademis, penelitian ini diharapkan dapat memperkaya kajian mengenai penerapan *Transaction Cost Economics* dalam pengelolaan tenaga kerja *outsourcing*. Dari sisi praktis, hasil penelitian ini diharapkan menjadi bahan pertimbangan bagi perusahaan dalam mengevaluasi kebijakan *outsourcing* sebagai strategi pengendalian biaya operasional.

Kata kunci: *Outsourcing*, Tenaga Kerja Produksi, Efisiensi Biaya, Operasional, *Transaction Cost Economics*.