

IMPLEMENTATION OF HANDLING IMPORTED GOODS ACTIVITIES IN THE BONDED WAREHOUSE OF PT. SUNJAYA MENTARI ABADI SEMARANG

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ABSTRACT

This research aims to optimize the handling of imported goods and the management of fabric documents to improve the quality of bonded warehouse services at PT Sunjaya Mentari Abadi Semarang. The method used in this study is a qualitative approach with descriptive analysis, which involves direct observation, interviews, and documentation studies. This study identifies inefficiencies in handling goods and document management and their impact on service time and customer satisfaction. The results show that implementing optimization strategies, including increased coordination between departments and using more efficient information systems, can significantly improve the quality of bonded warehouse services. The study recommends system improvements that reduce wait times, improve document accuracy, and improve customer satisfaction. These findings are expected to be the basis for companies to formulate better policies in managing imported goods and documents

Keywords: Bonded Warehouse, Import, Fabric, Operational

INTRODUCTION

The development of technology in all fields, including transportation, communication, and global finance, has made the international trade system more open. To drive an increase in a country's income, integration with the global trade system and the utilization of export opportunities are crucial steps. Indonesia is one of the member countries of international trade organizations such as AFTA (Asian Free Trade Area), APEC (Asia Pacific Economic Cooperation), and WTO (World Trade Organization), making international trade very important for Indonesia's economy.

In the current era of globalization, international trade activities are increasing, and logistics companies play an increasingly vital role in ensuring the smooth flow of goods from one country to another. In the era of globalization and free trade, the flow of cross-border goods has significantly increased, directly impacting the need for efficient and effective logistics services. One of the crucial aspects of the international supply chain is the handling of import activities and the management of related documents, especially for commodities that require special handling such as fabric or cloth. Bonded warehouses, as one of the facilities that provide storage services for imported goods before they are permitted to circulate in the domestic market, play an important role in ensuring smooth distribution and the quality of service provided to customers.

Bonded warehouses are warehouses that receive special management from the community, and imported goods can be stored there without incurring import duties for the duration of their storage. The existence of bonded warehouses aims to support cost and time efficiency in the import process and provide flexibility for importers in managing stock and distributing goods. The rapid development of the textile and ready-made clothing industry, along with the efficient use of raw materials such as clothing, has led to large-scale imports. Management that includes loading and unloading, storage, and handling documents such as permits and certificates has a significant impact on the performance of Bonded

Warehouses. The quality of bonded warehousing services greatly determines how efficient and effective the distribution of goods from the warehouse to the domestic market is.

However, the management of imports and document handling in the warehouse is not always without obstacles. Many challenges arise from internal and external factors. Internal challenges include poor internal inventory management, lack of trained human resources, and non-compliance with the implemented Standard Operating Procedures (SOP). Currently, external challenges include changes in government regulations, fluctuations in market demand, and obstacles in collaboration with stakeholders such as customs, port authorities, and suppliers. For example, delays in processing import documents can postpone the distribution process, thereby affecting customer satisfaction levels. Furthermore, the lack of transparency in the management of goods and documents can lead to a decrease in trust among customers and end consumers.

The quality of service provided by Bonded Warehouses is greatly influenced by their ability to handle imported goods and manage documentation. Quality service is characterized by speed and accuracy in completing procedures, the accuracy of information registration, and adherence to necessary safety standards and legal compliance. Objects and documents will reduce the overall performance of the customs warehouse. This is evident from the increased administrative costs, longer waiting times for goods, and reduced trust from close relatives. In the end, all of these factors contribute to the decline in the quality of services provided, which can reduce the competitiveness of bond funds in the market. PT Sunjaya Mentari Abadi is one of the leading logistics companies operating in Semarang, with a focus on providing bonded warehouse services. Bonded warehouses are special storage facilities recognized by customs, allowing imported goods to be stored without incurring duties and taxes as long as they remain in the warehouse. This provides a significant advantage for companies in managing the flow of goods and costs.

Ideal conditions where all procedures for handling imported goods and document processing are carried out efficiently, accurately, and in accordance with established standards. This includes the implementation of good SOPs, adequate training for human resources, and the use of technology that supports smooth operations. In many cases, the reality on the ground often does not meet expectations. Many obstacles are still found, such as a lack of understanding of regulations, inefficiencies in warehouse operations, and a lack of coordination between the involved parties. The gap between *das sollen* (rules or laws that govern societal behavior) and *das sein* (actual societal behavior that may differ from the rules) indicates an urgent need for improvements and refinements in the implementation of handling imported goods and document processing in bonded warehouses. Facing challenges in handling import activities and managing Fabric documents in bonded warehouses, a comprehensive strategy is needed to improve service quality. This is not only important for maintaining the competitiveness of bonded warehouses but also for ensuring the smooth distribution of goods to the domestic market. By addressing the gap between *das Sollen* and *das sein*, bonded warehouses can improve their operational performance and provide better services to customers, which will ultimately have a positive impact on the entire supply chain. Therefore, the expected objectives are to understand the impact of implementing the handling of imported goods activities on the quality of bonded warehouse services, to understand the impact of Fabric document administration on the achievement or decline in the quality of bonded warehouse services, and to understand the interaction between the handling of imported goods activities and Fabric document administration in influencing the quality of bonded warehouse services.

Implementation

Implementation is defined in the Great Dictionary of the Indonesian Language as an execution or application (Setiawan, 2023). The process ensures that a policy has been implemented and achieved. According to Nugroho (2021), implementation is a series of activities carried out to execute policies or programs in order to achieve the established goals. Implementation includes the organization of resources, execution of activities, and supervision of the policy implementation.

Implementation is the process of executing a plan or policy to achieve specific objectives through concrete actions in the field (Wahyudi A, 2022). According to Siregar & Nasution (2023), implementation is the execution of a policy or plan with measurable operational steps to achieve the planned program's effectiveness, whether on a small or large scale. Implementation is the process of

turning a plan into concrete actions and includes the allocation, coordination, and evaluation of resources to ensure that the expected results are achieved. (Putra, 2020)

Implementation Model

Top-Down Model

Emphasizes policy implementation that starts from the policymakers (top) down to the field implementers. (bawah). In this model, the success of implementation depends on how clearly the policy is formulated and followed by the implementers.

Bottom-Up Model

Focuses on a more flexible policy implementation where input from the lower levels (the community or field implementers) plays a crucial role in adapting the policy to local conditions. Hybrid Model A combination of top-down and bottom-up approaches, emphasizing the importance of two-way communication between policymakers and field implementers to ensure the policy is executed according to its objectives.

Factors that Influence

Communication

The success of implementation actually depends on how communication occurs between policymakers and implementers. When policy information is not communicated clearly, local implementers will struggle to apply the policy in line with the established goals.

Resources

Resources such as budget, personnel, equipment, and time are crucial in determining the success of implementation. Political measures cannot be successfully implemented without adequate resources.

Tendency or Disposition of Executors

The attitude, understanding, and motivation of the executors towards these guidelines are very important. An implementation will not be effective if the executors do not understand or agree with the policies being applied.

Bureaucratic Structure

The complexity of organizational processes and bureaucratic implementation can slow down or complicate the implementation process. Therefore, efficient bureaucracy is needed for policies to run smoothly.

Environmental Conditions

External factors such as political, economic, social, and cultural conditions also affect policy implementation. Changes in the external environment can influence the success of policy implementation.

Handling goods is the process of managing and regulating the movement of goods from one place to another, which includes activities such as transportation, loading, unloading, and storage of goods effectively and efficiently. The main objective of material handling is to ensure that goods can be moved or stored safely without causing damage and can reach their final destination on time. In practice, this process requires careful planning and the use of appropriate technology or tools to make the handling of goods more structured. The implementation of standard procedures and training for warehouse workers is also an important element to minimize the risk of accidents or damage to goods. (Nurmianto, 2004).

Import

Import is defined as the transportation of goods from abroad into the customs territory of Indonesia for trade, further regulated in the amendment of Permendag No. 36 of 2023. (Kementerian Perdagangan Republik Indonesia, 2023).

According to Wahyu Puji (2019), import is described as the activity of purchasing goods from other countries that cannot be produced domestically. Imports are carried out to meet domestic needs and to gain economic benefits through lower prices.

Imports themselves consist of goods and services. According to Muhammad Rapii (2022), the components of goods and services imports are an important part of GDP (Gross Domestic Product) formation in terms of expenditure.

Thus, the author concludes that, in simple terms, the definition of import is the activity of bringing goods from outside the Indonesian territory, also known as the customs area, into the Indonesian territory.

Import is the activity of bringing goods through the trade process from outside the customs area into the customs area under certain terms and regulations (Fauziah, 2018). According to (Fauziah, 2018), the import activity can be carried out as follows:

1. Determining the type of goods and the country of origin of the goods to be imported by considering the HS Code listed in BTKI 2012 or accessible through INSW.
2. Determining the method of delivery of goods incoterms. The method of delivery of goods is the task and responsibility of the importer, and the risks and costs incurred must be calculated.
3. Determine the payment method to be used, one of which is using an LC (letter of credit).
4. Manage import permits in the form of PT/CV legality, API (Import Identification Number)/API-U/API-P, and NIK (Customs Identification Number).\
5. Determine the freight forwarder or transporter to be used for the handling of goods.
6. Determine the shipping schedule, which is a critical factor that importers must consider regarding time and cost calculations.
7. Carry out the importation activities, which include the handling of goods transportation and the handling of import document retrieval. The import documents required for the release of goods include: Packing List, Invoice, Bill of Lading, Insurance Certificate, and Certificate of Origin.
8. Carry out the customs clearance process, which includes: creating PIB, paying import duties, paying VAT and income tax, and the process of importing goods.
9. Deliver the goods to the importer by preparing everything that needs to be considered, such as the mode of transportation used.

Basic Concept of Bonded Warehouses

A bonded Warehouse (TPB) is a building, place, or area used to store goods under certain conditions to obtain a deferral of import duties with specific requirements. (Rifan Satya Lazuardi, 2024)..

According to the Minister of Finance Regulation Number 39/PMK.04/2018 Article 1 Paragraph (1), a bonded warehouse is a place for storing imported goods that have not yet fulfilled customs duties and taxes, and where processing, packaging, and further sorting activities can be carried out. A bonded warehouse is a place for storing imported goods that have not yet fulfilled customs duties and taxes, where processing activities can be conducted. (M. Hasibuan, 2023).

According to Rifan, (2024), there are several main advantages to using Bonded Warehouses, including:

1. Postponement of import duties and taxes, so business operators do not need to pay import duties and taxes until the goods are released from the Bonded Warehouse. This certainly results in significant cost savings.
2. Increased supply chain efficiency by allowing the storage of goods closer to customers or manufacturing locations that need them.
3. Increased flexibility, where TPB can be used for various activities such as packaging, sorting, and labeling. Thus, businesses will have more flexibility in managing their operations.

Procedures in Bonded Warehouses

A procedure is a series of sequential and logical steps to complete a task systematically and efficiently. According to Jogiyanto (2020),, a procedure is "a series of sequential and logical steps to complete a task systematically and efficiently" Jogiyanto (2020),.

A procedure is a series of structured and organized instructions used to complete a task or goal to achieve the desired outcome (Ghani A, 2022).

The author interprets a procedure as a series of sequential and logical steps to complete a task systematically and efficiently until the target or goal is achieved.

According to Rifan, (2024), the entry and exit of goods to and from the Bonded Zone (TPB) use TPB documents submitted with each shipment. The release of goods with periodic TPB documents must be completed within a maximum of 30 working days. The submission of periodic TPB documents must be done within a maximum of 2 (two) working days after the deadline for the import or export of goods. The following are some TPB document codes:

1. BC 2.3 is the document for the entry of goods into TPB other than PLB (Bonded Logistics Center) from the customs area.
2. BC 1.6 is the document for the entry of goods into PLB (Bonded Logistics Center) from the customs area.
3. BC 2.5 is the document for the exit of goods from TPB other than PLB to TLDP for import for use.
4. BC 2.8 is the document for the exit of goods from PLB to TLDP for import for use.
5. BC 2.6.1 is the document for the temporary exit of imported goods or TLDD-origin goods from TPB to TLDD.
6. BC 2.6.2 is the document for the re-entry of goods previously temporarily exited from TLDD to TPB.
7. BC 2.7 is the document for the entry and exit of goods to and from another TPB or from TPB to KEK.
8. BC 4.0 is the document for the entry of TLDD-origin goods into TPB.
9. BC 4.1 is the document for the exit of TLDD-origin goods from TPB to TLDD.

Procedures play an important role in the operational and management aspects of a company. In this case, procedures have several roles in the operations of a bonded warehouse, including:

1. Ensuring the smoothness and efficiency of operational activities in the bonded warehouse.
2. Improving the consistency and quality of customer service.
3. Minimizing the risk of errors in the processes of storage, receipt, and distribution of goods.
4. Facilitating the supervision and control of activities in the bonded warehouse.
5. Enhancing compliance with laws and regulations.

Service Quality

Service quality is a crucial element that controls a company's success in meeting customer needs. High-quality service can attract consumer interest to choose the company's services and maintain the loyalty of existing customers, which in turn ensures sustainable profit acquisition for the company. (Nurcahyo, 2023).

Service quality is the extent of the difference between reality and customer expectations regarding the service received. When the service meets expectations, it will be considered good or positive. If the service exceeds expectations, it is considered ideal. Conversely, if the service is deemed lower than expectations, it will be considered bad or negative. Therefore, whether a service is good or not depends on the service provider's consistency in meeting customer needs. (Lestari, 2018)..

According to Menurut Lestari, (2018), to facilitate the evaluation and measurement of service quality, a service quality measurement tool known as SERVQUAL is used. (Service Quality). This involves the following aspects:

1. Tangibles, which include the physical aspects of the service that support its delivery, such as physical facilities, equipment used, or physical representations of the service.
2. Reliability, which refers to the ability to provide services in a timely, accurate manner, and as promised, demonstrating consistency in delivering satisfactory services.
3. Responsiveness, which shows the willingness and readiness of staff to assist customers quickly and efficiently.
4. Assurance, which includes the staff's ability to build customer trust in the company.
5. Empathy, involves genuine attention to the needs and feelings of customers, including ease of communication, personalized service, and understanding of customer needs.

State of the Art

Riski Dwi (2018), Analysis of Factors Causing Import Document Rejections (PIB) at PT. Iron Bird Logistic Surabaya Branch using the Six Sigma DMAIC method. The first research focuses on identifying the causes of import document rejections using the Six Sigma DMAIC method to improve document accuracy. The main difference is the analysis of document rejection issues using the Six Sigma method vs. the routine operational management of imported goods and Fabric documents. Its relevance lies in understanding the problems and solutions in document management to achieve customer satisfaction. Sugiyah (2019), Procedures for the Procurement of Imported Shoe Products at PT. Sinar Pratama Agung Jakarta. This research focuses on the handling process of imported goods and the management of Fabric documents in bonded warehouses, with the aim of improving service quality. The relationship is that this research provides an example of import procurement procedures that comply with regulations. Martin Wahyu Setiawan, (2020), Handling of Import (Geomembrane) by PT Link Pasipik Indonusa Surabaya Branch, This research focuses on the process of importing geomembrane via FCL (Full Container Load), whereas "Implementation of Import Goods Handling and Fabric Document Management" focuses on the process of handling import goods and managing Fabric documents in bonded warehouses. The difference lies in the specific focus on import goods (geomembrane) versus the general management of import goods and Fabric documents. Its relevance is in providing insights into the specific import process and operational optimization to enhance customer satisfaction. Febriana, (2021), Optimization of Import Goods Services during the COVID-19 Pandemic at PT. Biru Pratama Logistindo Line Semarang. The difference lies in the focus on the routine management of imported goods and documents in bonded warehouses, and its impact on service quality. The relevance of the research lies in examining the impact of the pandemic on the management of import documents and service quality. Ramli Murgani, (2022), Integration of SERVQUAL and QFD in Improving Service Quality of A Logistic Service Provider, uses the SERVQUAL and QFD (Quality Function Deployment) methods. This research focuses on improving service quality through the SERVQUAL and QFD methods, while "Implementation of Import Goods Handling and Fabric Document Management" focuses on the operational processes of import goods and fabric documents. The difference lies in the approach of service quality vs. warehouse operations. This research discusses the operational management of logistics service providers by improving customer service quality.

METHOD

According to Sugiyono (2019) in his concept of research methods, it is explained that research methods are efforts to prove the truth of the object being studied. From that statement, it can be understood that the research method is a procedure carried out in a systematic and orderly manner to obtain valid data, thereby uncovering the truth of the facts that correspond to the issues raised by the author. This research is a qualitative descriptive study. The purpose of descriptive research is to provide a detailed picture of a specific phenomenon. In this case, the implementation of handling imported goods processing and fabric document processing regarding the quality of service at the customs warehouse of PT Sunjaya Mentari Abadi Semarang. A deep understanding of the process, boundary conditions, and optimization strategies is achieved using a qualitative approach. In this case, the research on the implementation of handling imported goods processing and fabric document processing regarding the quality of customs warehouse services at PT Sunjaya Mentari Abadi Semarang, with a sample consisting of 10 people selected based on work experience, direct involvement in the operational process, and position in the company.

Data Collection Techniques

In conducting this research, several methods or data collection techniques are used. The methods used in this research are as follows:

1. **Observation Method**

According to Sugiyono (2019), the research begins with recording, analyzing, and subsequently drawing conclusions about the implementation and results of the program, seen from the presence or absence of business development possessed by the learners. The observation method is a method conducted by systematically observing an object for the phenomena that appear on the research object. This observation uses participatory observation, which is an observation where the

researcher is directly involved in the activities as a data source for the researcher at the customs warehouse of PT Sunjaya Mentari Abadi Semarang.

2. Interview Method

In conducting the interview technique, the interviewer must be able to create a good relationship with the informant so that they can build a good collaboration and feel free to speak, thus providing information that is as accurate as possible. Determining informants or sources must be done with several considerations. According to Rulam Ahmadi (Rulam, 2014), the criteria for informants or participants who can be used as data sources are as follows:

- a. Those who master or understand something through the process of enculturation so that it is not just known but also experienced because they live and engage with the local culture, involved in routine activities there. They are familiar with the cultural experiences and are not just newcomers there.
- b. They are still actively involved in the activities being researched.
- c. They have sufficient time to provide information. In other words, the informants can spare time to be with the researcher.
- d. Those who do not tend to present information in their own "packaging."
- e. Those who were initially quite unfamiliar with the researcher, making them more exciting to be used as a kind of teacher or resource person. Interviews were conducted with 10 people selected based on work experience, direct involvement in operational processes, and positions in the company.

3. Documentation Method

The documentation method in research is a data collection technique that involves the analysis of documents and records to obtain information relevant to the research topic. These documents can be primary sources (created directly by the research subjects) or secondary sources (created by others), such as photos and company documents. (Sugiyono, 2015).

The main indicators used in the measurement are as follows:

- a. **Tangible**
Tangible includes physical evidence that can be directly seen by customers, such as the quality of warehouse facilities, the technology used, and storage infrastructure. Good facilities reflect professional and high-quality service. The quality of physical facilities, such as storage rooms, technology management systems, and the equipment used.
- b. **Reliability**
Reliability is the warehouse's ability to provide consistent service in accordance with the promises made. This includes timely delivery of goods and accuracy in inventory management. It relates to how often goods are delivered on time and in accordance with the agreement.
- c. **Responsive**
Responsiveness reflects how quickly and efficiently bonded warehouse staff respond to customer needs, including inquiries, complaints, or requests for additional services. The speed of the staff in responding to customer complaints or inquiries becomes one of the benchmarks.
- d. **Assurance**
Assurance encompasses customer trust in the competence of staff and the security in handling imported goods and documents. Customers will feel more comfortable if warehouse staff demonstrate professionalism and in-depth knowledge of import procedures. The level of customer trust in the competence of warehouse staff in handling imported goods and documents.
- e. **Empathy**
Empathy is the ability of warehouse staff to understand the specific needs of customers, such as special handling for certain types of goods or documents with specific regulations. Personalized service will enhance customer satisfaction. How well the warehouse staff understand customer needs and provide appropriate attention.

RESULTS AND DISCUSSION

Implementation of Import Goods Handling Activities on the Quality of Bonded Warehouse Services

Handling import goods activities is one of the important processes in bonded warehouse operations, which directly affects the quality of services provided by the warehouse. At PT Sunjaya Mentari Abadi, suboptimal implementation in handling imported goods can cause various issues that impact service quality, such as long handling times, errors in the receipt and dispatch processes, and inefficiencies in operational flow. Here is a detailed description of the issues that occur in the implementation of handling import activities and how to address them.

The handling of imported Fabric goods at the Bonded Warehouse of PT Sunjaya Mentari Abadi Semarang demonstrates high efficiency through the implementation of an integrated management system and the use of digital technology. The process begins with the receipt of goods at the port, where Fabric items are quickly inspected and sorted before being transferred to the bonded warehouse. The advanced warehouse management system ensures that each item is recorded in real-time, minimizing the risk of loss or misplacement.

Additionally, the use of digital technology in managing import documents speeds up the customs clearance process, reduces waiting times, and avoids administrative errors. Well-trained workers also contribute to this efficiency, ensuring that every stage, from loading and unloading to storage, is carried out to high standards. Although there are several challenges, such as operational disruptions due to bad weather or delays from third parties, the mitigation measures implemented by PT Sunjaya Mentari Abadi Semarang are able to maintain a high and satisfactory level of service for customers. By continuously improving systems and training, the company is ready to face future challenges and opportunities to further strengthen its position in the logistics and warehousing industry.

PT Sunjaya Mentari Abadi Semarang, as a company focused on providing raw materials, particularly fabric for the garment industry, utilizes Bonded Warehouses (GB) to optimize fabric import activities. The GB facility offers duty suspension and simplification of customs procedures, thereby saving time and logistics costs.

1. Handling Before the Arrival of Fabric

The import planning is carried out by the purchasing team from PT Sunjaya Mentari Abadi in coordination with foreign Fabric suppliers to ensure the type, quality, and quantity of Fabric needed. Before the arrival of the Fabric, the company submitted an SPLK to the Semarang Customs Office. This SPLK contains details of the storage location of the Fabric in the Bonded Warehouse that meets security and supervision requirements.

After Fabric is sent by the supplier, PT Sunjaya Mentari Abadi, through a customs broker, prepares the PIB. The PIB contains detailed data about the Fabric such as type, weight, CIF (Cost, Insurance, Freight) value, and tariff code. This PIB is submitted electronically to Customs before the Fabric arrives at the Semarang port.

2. Receipt and Inspection of Fabric

When the Fabric arrives at the port, the PIB document is inspected by Customs to ensure data consistency with the shipping documents from the supplier. Fabric categorized as "green lane" based on value and type of goods can be taken directly to the Bonded Warehouse with minimal supervision from Customs. The green lane is usually applied to Fabric with a value below a certain threshold that has been established. Upon arrival at the Bonded Warehouse, the fabric is unloaded under Customs supervision. Customs officers conduct random physical inspections (sampling) to ensure the Fabric matches the description in the PIB. If the physical inspection results are satisfactory, Customs issues a DPI as a sign that the Fabric has been received and stored in the Bonded Warehouse.

3. Storing Fabric in the Bonded Warehouse

PT Sunjaya Mentari Abadi implements a good warehousing management system for the stored Fabric. This system includes the organization of Fabric based on type, classification, and batch number to facilitate search and stock control.



Figure 1. Condition of the Warehouse at PT Sunjaya Mentari Abadi Semarang
Source: Author's Documentation

Each roll or package of Fabric is clearly labeled with information such as the type of Fabric, weight, batch number, and country of origin. This label helps identify the Fabric and ensures FIFO (First In First Out) for stock calculation and item age. The Bonded Warehouse is equipped with surveillance cameras (CCTV) and security personnel to ensure the safety of the stored Fabric.

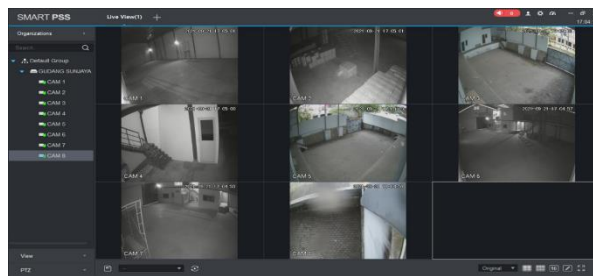


Figure 2. Live CCTV View of PT Sunjaya Mentari Abadi Semarang

Bonded warehouse facilities offer a deferment of import duties for a certain period. If an extension of the storage period is needed, PT Sunjaya Mentari Abadi must submit a request to Customs before the storage period ends.

4. Fabric Release from Bonded Warehouse

The release of fabric from the bonded warehouse at PT Sunjaya Mentari Abadi Semarang is a structured and strictly regulated process to ensure efficiency and compliance with regulations. This process involves various steps, starting from customer requests, document inspection, and goods preparation, to delivery and receipt confirmation. With an integrated warehouse management system and good coordination with customs authorities, PT Sunjaya Mentari Abadi Semarang can ensure that the release of goods runs smoothly and in accordance with applicable regulations.

Fabric is released for direct use in the garment production process. Fabric can be transferred to another bonded warehouse owned by an affiliated company or sold to another company that has bonded zone facilities. Fabric that is defective or in excess stock can be re-exported abroad. Fabric can be released to the Indonesian market by being exempted from import duties and/or other import taxes after obtaining permission from Customs. Here are the details of the steps and responsibilities involved in the release of Fabric from the bonded warehouse:

- 1) Release requestThe process begins when the customer submits a request for the release of Fabric from the bonded warehouse. The warehouse administration team verifies the request, ensuring that all supporting documents are complete and in accordance with the regulations.
- 2) Document Inspection
Inspection of customs documents such as the Goods Release Notification (SPPB), customs documents, and other relevant documents. Inspection of the company's internal documents, such as invoices, delivery notes, and others.
- 3) Preparation of Goods
The requested Fabric goods are taken from their storage location in the bonded warehouse. The warehouse team conducts quality and quantity checks on the goods to ensure compliance with the request and documentation.
- 4) Administrative Process
All goods outflows are recorded in the warehouse management system to ensure data accuracy and tracking. Documents for the release of goods, such as delivery notes, are created and prepared for shipment.
- 5) Coordination with Customs
Customs officers often supervise the process of goods release to ensure compliance with regulations. The report on the release of goods is submitted to customs as part of the administrative process.



Figure 3. Customs Inspection of Goods
Source: Author's Documentation

- 6) Shipment of Goods
After all documents are complete and the goods are ready, the warehouse team prepares the shipment. The goods are shipped using appropriate means of transportation, whether by truck, train, or other modes of transport, depending on the delivery destination.
 - 7) Receipt at Destination
After the goods arrive at their destination, the recipient confirms the receipt of the goods, including quality and quantity inspection. The receipt document is returned to the bonded warehouse as proof that the goods have been received in good condition.
5. Reporting and Recording
- Reporting and recording are important parts of handling imported goods in the bonded warehouse of PT Sunjaya Mentari Abadi Semarang. This process ensures that all activities related to imported goods, including the release of Fabric, are properly recorded and reported in accordance with applicable regulations.
- 1) Internal Recording
All activities related to imported goods are recorded in real-time using the Warehouse Management System. (Warehouse Management System - WMS). This

includes the receipt, storage, and issuance of goods. The data recorded in the WMS is integrated with the company's database, ensuring easy and accurate access to information about the goods. Each goods issuance is accompanied by a delivery note that includes details of the goods, quantity, delivery destination, and information about the sender and recipient. Invoices and sales notes are created for each goods dispatch, recording the related financial transactions. The goods to be released are inspected to ensure that the quality and quantity meet the request and supporting documents. The inspection results are recorded in the system for reference and quality evidence.

2) Reporting to Authorities

The reports prepared are submitted to Customs every time goods are released from the bonded warehouse. The PPB includes detailed information about the goods released, including type, quantity, value, and destination. Periodic reporting to Customs about the stock of goods in the bonded warehouse, including incoming, outgoing, and remaining stock. In addition to Customs reporting, companies are also required to report taxes. Companies must report monthly taxes covering import transactions, goods releases, and related tax payments such as VAT and luxury tax. Relevant tax documents are prepared and submitted to the Directorate General of Taxes in accordance with applicable regulations.

3) Audit and Compliance

The audits conducted are internal audits and external audits. Internal audits are carried out periodically to ensure that all recording and reporting processes are in accordance with the established procedures and standards. This audit includes a review of the processes of receiving, storing, issuing, and reporting goods. Then there is an external audit conducted by certain parties. Customs conducts audits to ensure the company's compliance with import and export regulations. These audits include document inspections, inventory checks, and management system evaluations. The Directorate General of Taxes also conducts audits to ensure the company's compliance with tax obligations.

4) Technology and System Integration

The company uses electronic systems to report import and export activities to Customs and other authorities. This includes the use of e-invoices, e-SPPB, and other digital platforms. The integrated digital system allows for data synchronization between various departments, including warehousing, administration, and finance, ensuring a smooth flow of information.

In its implementation, the importation activities of Fabric have a significant impact on the quality of bonded warehouse services at PT Sunjaya Mentari Abadi Semarang. The efficient process of receiving and dispatching goods, reduction of waiting times, and accuracy in matching goods data are the main factors that influence customer satisfaction. Inefficiencies in handling can cause delays that impact operations. At the same time, the use of warehouse management technology and the improvement of warehouse team competencies have helped enhance the overall quality of service. This indicates that the handling process of imported goods directly contributes to the improvement of bonded warehouse service performance.

1. Issues of Efficiency in the Goods Release Process

One of the main problems in handling imported goods activities in bonded warehouses is the inefficiency in the goods receipt and release process. This process involves various stages such as document inspection, physical checking of goods, and data matching, which, if not well-coordinated, can result in significant delays. Some specific issues that have been identified are:

a. Delays in document inspection

This process often takes longer than expected due to delays in document handling by importers, which hinders the smooth flow of incoming and outgoing goods. One of the frequently encountered issues is the numerous stages in the process of receiving and releasing goods. Each stage requires different documents, such as the Goods Release Order (SPPB), Invoice, and

Bill of Lading. Additionally, there are often delays in the delivery of these documents from the relevant parties, which increases the waiting time for goods in the warehouse.

- b. Lack of Resources in the Warehouse
Often, the human resources available in the warehouse are insufficient to handle large volumes of goods, especially during peak import times, which causes delays in processing the goods.
- c. Errors in Data Matching of Goods
Errors in matching the data of goods in documents with the physical goods in the field can cause goods to be held longer in the warehouse due to the need for re-inspection.

Everything that becomes a problem must of course be addressed immediately with a solution to improve the quality of service at the bonded warehouse of PT Sunjaya Mentari Abadi Semarang. To address this issue, the company has taken several corrective steps aimed at improving the efficiency of the goods receipt and dispatch processes:

- a. Warehouse Management System (WMS) Enhancement
PT Sunjaya Mentari Abadi has begun implementing a more integrated warehouse management system to expedite the inspection and data matching of goods with documents automatically. This system enables real-time data processing and reduces manual errors.
- b. Addition of Temporary Workers during Peak Import Periods
To address human resource limitations, the company adds temporary workers during high import volume periods to ensure the smooth and timely reception and dispatch of goods.
- c. Intensive Training for Warehouse Workers
The management also provides intensive training to enhance the competence and skills of the warehouse team, particularly in the areas of goods inspection and data management to minimize matching errors.

2. Reducing Goods Waiting Time

Another significant issue in handling import activities is the long waiting time for goods in the bonded warehouse. The long waiting time can be caused by several factors, such as:

- a. Slow Documentation Process
Delays in handling import documents, both from the importer and customs authorities, cause goods to be held in the warehouse longer than necessary. One of the main steps taken is to expedite the document processing through automation. With a more digital and integrated system, import documents can be processed faster, reducing the waiting time for goods.
- b. Goods Inspection Constraints
In some cases, imported goods need to undergo additional inspection processes by customs or other related agencies. If not managed properly, this can increase the waiting time for goods in the warehouse. The company is also taking a more intensive approach with customs to expedite the inspection and examination process, thereby reducing the waiting time.
- c. Poor Coordination
Lack of coordination between the divisions involved in the goods receiving process can cause delays in handling imported goods, which prolongs the time the goods spend in the warehouse. By improving the scheduling system for receiving and dispatching goods, the company can minimize operational bottlenecks and ensure that goods are processed on schedule without delays.

CONCLUSION

PT Sunjaya Mentari Abadi is expected to continue adopting new technologies, such as blockchain-based management systems, to strengthen the security and transparency of import data. Additionally, a more integrated automation system can be implemented to reduce administrative burdens and expedite document processing. More intensive and ongoing training programs are needed for staff, especially in operating new technologies and understanding constantly changing regulations. This will help reduce errors caused by ignorance or lack of skills in document management.

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