

# OPERATIONAL CONTROL OF INVENTORY IN EFFORTS TO INCREASE EFFECTIVENESS (Case Study at: PT. IMAGO MULIA PERSADA)

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## **ABSTRACT**

*This study aims to assess internal control in managing inventory to ensure that merchandise inventory at PT. Imago Mulia Persada is managed effectively.*

*This research uses descriptive qualitative method with the maximum description clearly and in depth and depth with the Research Object: PT. Imago Mulia Persada, where PT. Imago is a trading company whose business is selling furniture from Italy. Where some of the items sold are goods that are easy to carry but have a sale value that is not cheap.*

*The results of the study indicate that companies in managing merchandise inventory have not been effective. Marked by the absence of a good supervision system in the storage of goods, physical inspection is only carried out once a year and there are multiple functions in managing inventory.*

**Keyword : internal control, merchandise inventory**

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**Chapter I. Background to the Problem**

Today the development of the business world is increasingly rapid due to advances in technology and communication, marked by the establishment of many companies with various types and scales that vary, from small, medium to large scale.

There are many types of companies themselves, if viewed based on their business fields, there are at least five types of companies, namely extractive companies where companies are engaged in returning natural resources, then agrarian companies are companies that work by cultivating fields, there are also industrial companies where this company produce raw and semi- finished goods that will increase the value of use, there are also companies engaged in services and finally are trading companies.

One type of company that is growing rapidly is a trading company. A trading company is a company whose main activities are buying and selling merchandise without first processing goods, of course, with the aim of the company in general, namely earning profit.

In order to fulfill the company's main goal of earning profit, the company must be able to improve its ability to compete. The problem that arises is how to design the system and determine the strategy of the trading company so that it can continue to survive and efforts to achieve the company's goals, namely by applying the process of effectiveness in carrying out the company's operations, so that companies can use existing resources effectively.

As we already know, trading companies are companies whose main activities are buying and selling merchandise, this makes Inventory one of the most active elements in it that needs to be maintained. The definition of inventory in a trading company is a deposit of a number of finished goods that are ready to be sold to consumers. Inventory, commonly called an Inventory in a Financial Report, is found in the Balance Sheet in the Current Asset section. If we pay attention to inventory, it is often an asset whose value is greatest in the current assets section with other current assets.

The amount of capital invested in the inventory of merchandise of a company, it is clear that the inventory of merchandise is a very important asset to be protected. Inventory is also very susceptible to damage, theft, improper income, negligence to record records, items issued are not according to order, and all other possibilities can cause harm to the company. The company must also be able to maintain the maximum amount of inventory in order to ensure the smooth operation of the company with the right amount and quality.

Managing inventory is not easy. If the available inventory is

excessive, then the inventory will cause a high expenditure because every item that is stored must require costs, but if the available inventory is less, it will hamper production activities, the risk can lose sales and consumers. Moreover, there is uncertainty regarding the time of ordering, supply from suppliers and uncertainty of demand.

It is important for companies to manage inventory carefully to avoid possibilities that could harm the company. The effectiveness of internal control in the inventory management system will be able to monitor activities and reduce the occurrence of errors and fraud that will result in waste and loss for the company.

Baridwan (2012: 3), states that the system is a procedure framework that is interconnected and arranged according to the scheme in carrying out activities within the company. Kadarisman et al., (2005: 14) state that "effectiveness is taking action in the right way." Hery (2012: 90) states that "Internal control is a set of policies and procedures to protect corporate assets from all forms of abuse, guaranteeing the occurrence of accurate company accounting information, as well as ensuring that all provisions (regulations) of law or law and management policies have been obeyed or carried out properly by all employees of the company. "Effectiveness in relation to internal control in inventory management is the provision of an action by means of correct in maintaining inventory in order to achieve company goals.

PT. Imago Mulia Persada is a trading company whose business activities are selling furniture from Italy, such as: sofas, tables, chairs and decorative lighting. Just like trading companies in general where the effectiveness of internal controls in managing inventory will greatly affect the smooth running of the company's activities in order to remain competitive with similar companies and efforts to achieve company goals.

This study aims to assess the level of effectiveness of internal controls in the structure, policies and procedures for managing the company's inventory so that later a proposed improvement can be made in the future, in order to reduce the risk of damage, loss, negligence, fraud in the inventory and other possibilities that could harm the company. Based on the background of the research described above, the problem can be formulated as follows: How is the inventory management system of merchandise at PT. Imago Mulia Persada? Is internal control over the management of merchandise inventory at PT. Imago Mulia Persada has been running effectively?

## **Chapter II. Literature review**

Assauri (2008: 169), argues that the notion of inventory is as follows: "Inventory is an asset that includes goods belonging to the company with the intention to sell in a normal business period, or inventory of goods that are still under construction / production process, or raw material inventory waiting for its use in the production process ".

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Stice and Skousen (2009: 571), argue that "Inventory is a term given to assets that will be sold in the normal activities of the company or assets that are entered directly or indirectly into goods that will be produced and then sold".

Based on the KBBI the effective understanding is: there are consequences, effects, impressions; efficacious / efficacious (medicine); can bring results; effective (effort, action); mangkus; take effect (regulations).

Romney and Steibart (2015: 226), internal control is a process that spreads throughout the operations of the company and is an integral part of management activities where internal control provides adequate guarantees for control purposes in the form of asset security, managing records in good detail to report accurate and reasonable company assets, provide accurate and reliable information, prepare financial reports that are in accordance with established criteria and encourage and improve operational effectiveness.

Internal control is designed to help organizations achieve a goal, based on Arens et al. (2012: 310), stating that there are generally three internal control objectives, namely:

1) Effectiveness and efficiency of operations

Control is intended to avoid repetition of unnecessary cooperation and waste in all aspects of the business and prevent inefficient use of resources.

2) Reliability of financial reporting

Management has a legal and professional responsibility to ensure that the information presented in the financial statements has been presented fairly and in accordance with existing reporting standards.

3) Compliance with applicable laws and regulations Internal control is intended to ensure that all regulations and policies that have been set by management to achieve company goals can be adhered to by company employees.

COSO stands for Committee of Sponsoring Organizations of the Treadway Commission, which is an initiative from the private sector formed in 1985. This commission was sponsored by five professional associations. COSO conducts research on fraud making recommendations related to it for public companies, independent auditors, SEC, and educational institutions. COSO has compiled a general definition of controls, standards, and internal criteria that companies can use to assess their control systems.

Based on the Committee of Sponsoring Organization (COSO) (2013) states that there are 17 principles that must be carried out in organizations to support the five components of internal control. The principles of internal control relate to organizational goals, namely the objectives of operations, reporting and compliance.

1) Control Environment

a) The organization shows a commitment to ethics integrity and value consisting of the board of directors, management, and other personnel. Jusup (2011: 365), "Integrity and ethical behavior are products of ethical standards and entity behavior, how these standards are communicated and how these standards are strengthened in practice".

b) The independent supervisory board of management and oversight of



- development and control performance.
- c) Management sets board oversight boards, structures, lines reporting, authority and responsibility in achieving goals.
  - d) Organizations show commitment to attract, develop and maintain competent individuals.
  - e) Organizations encourage individuals to return accountability for responsibility for internal control.
- 2) Risk Assessment
- a) Organizations set goals with sufficient clarity to enable identification and risk assessment
  - b) The organization identifies the risk of achieving objectives throughout the entity and analyzes risks as a basis for determining how risks must be managed
  - c) The organization considers the potential for fraud or fraud in assessing risks to achieving goals
  - d) Organizations identify and evaluate changes that can affect the system
- 3) Control Activities
- a) Organizations choose and develop control activities that contribute to mitigating risks to acceptable levels.
  - b) Organizations choose and develop general control activities for information technology to support the achievement of goals.
  - c) Organizations implement control activities through policies that determine what is expected and procedures for implementing policies
- 4) Information and Communication
- a) The organization obtains or produces and uses quality and relevant information that supports the functioning of all internal control components
  - b) The organization communicates information internally including the goals and responsibilities of internal controls needed to support the internal control function
  - c) Organizations communicate with outside parties regarding matters of water with various things that can affect the functioning of all internal control components.
- 5) Monitoring
- a) The organization chooses to develop and conduct objective and / or separate evaluations to ascertain whether the internal control component is functioning properly.
  - b) The organization evaluates and communicates the lack of timely internal control to the parties responsible for taking corrective action, including senior management and the board of directors

### **Chapter III. Research Method**

#### **Research Strategy**

Based on the characteristics of the main research problem, the method used is qualitative, and the strategy used is descriptive. This study uses a qualitative approach with the intention of describing clearly and in detail,

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and obtaining in-depth data from research on inventory management systems and internal control over the management of merchandise inventory at PT. Imago Mulia Persada.

### **Data and Data Collection Methods**

#### **1) Types and Types of Data**

The types of data needed include primary data and secondary data that are both qualitative and quantitative. Primary data is data obtained through interviews with informants and data obtained from respondents through questionnaires, in this case the data obtained from the results of interviews with parties related to inventory management at PT. Imago Mulia Persada. While secondary data is data obtained from various literature which are considered relevant to internal control over the management of merchandise inventory at PT. Imago Mulia Persada

The kinds of data needed are data relating to internal control over the management of merchandise inventory at PT. Imago Mulia Persada includes:

- a. Company overview data
- b. Data on company organizational structure
- c. Job description
- d. Procedure for purchasing goods, procedures for receiving goods, procedures for storing goods and procedures for dispensing goods
- e. Documents related to new inventory control

#### **2) Data Collection Method**

Collecting data and relevant information about the company as well as those related to discussion material. The data collection methods chosen are as follows:

##### **a. Interview**

This interview is conducted by asking questions with information that in this case is the manager, employee of PT. Imago Mulia Persada through a list of questions (questionnaire).

##### **b. Observation (Observation)**

Data collection by reviewing and making observations directly about the workings and conditions of the company PT. Imago Mulia Persada. In this direct observation, the author makes observations of objects that are being studied to find out the procedure of activities that occur in the field and test the compliance of the implementation of policies that have been made by the management of PT. Imago Mulia Persada.

##### **c. Literature review**

Studying books / literature that can be used as references in making plans for investment investment proposals on unit expansion.

### **Data Analysis Method**

Research on the management of merchandise inventory at PT. Imago Mulia Persada is done by comparing the reality in the field with the applicable provisions and theories relating to the management of inventory of merchandise so that conclusions can be drawn from the data obtained. The stages of analyzing the data carried out in this study are:

- 1) Conduct Preliminary Survey.
- 2) The Preliminary Survey of the characteristics of its operations, understanding the organizational structure of the company, understanding the management system of the inventory in which there are procedures for managing merchandise inventory by observing directly and interviewing the authorities.
- 3) Describe the procedure for managing merchandise inventory at PT. Imago Mulia Persada
- 4) Analyze internal control in the inventory management system of merchandise with a literature review that has been poured into the questions in the questionnaire.
- 5) Draw conclusions from the results of analysis of internal controls in the inventory management system. Analysis of the results of the questionnaire, namely with Akmal (2006: 302) states "calculating the total answer" Yes "divided by the total statement in the questionnaire multiplied by one hundred percent. Based on these calculations can be drawn conclusions based on the range of percentage indexes applied are as follows:
  - a. 0% - 25% = not effective at all
  - b. 26% - 50% = less effective
  - c. 51% - 75% = quite effective
  - d. 76% - 100% = effective. "

#### **Chapter IV. Results and Discussion**

##### **Brief Profile of PT. Imago Mulia Persada**

PT. Imago Mulia Persada was presented by Mr. Berlin Boenawan and Mrs. Purnamawati Gumulya then Mr. Berlin Boenawan gave his son Mr. Erlangga Ksatria as President Director and Ms. Ika Kusuma Putri as Director.

PT. Imago Mulia Persada was established in 2004 and was made a Limited Liability Company in 2014, and is still standing today. PT. Imago Mulia Persada takes place at GD.Menara Karya Lt.28, while the showroom is addressed: Jl. Simprug Golf 2 VIP III, RT.3 / RW.8, Grogol Sel, Jakarta, South Jakarta City, Jakarta Special Capital Region 12220.

PT. Imago Mulia Persada is engaged in Furniture Sales from Italy, where PT. Imago Mulia Persada is the only furniture supplier from Companies - Furniture Companies in Italy such as: Living Divani, Luce Plan, Driade.

##### **Preliminary Survey**

The preliminary survey phase aims to gain an understanding of the background of activity activities and general information about the object under study for later identification so that the writer can know and assess the effectiveness of the inventory management procedures of PT. Imago Mulia Persada which needs further investigation. In accordance with the purpose of this stage, the things that will be discussed by the author are inventory management procedures at PT. Imago Mulia Persada.

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Functions Related to Inventory Management systems on PT. Imago Mulia Persada

PT. Imago Mulia Persada is a company engaged in the sale of furniture from Italy, procurement of goods is done by importing supplies from Italy, while merchandise sold by PT. Imago Mulia Persada is a sofa, chair, table and decorative lights. Management of merchandise inventory at PT. Imago Mulia Persada consists of 3 functions that have goals that mutually support the creation of good inventory management.

Functions in managing merchandise inventory at PT. Imago Mulia Persada is as follows:

- 1) Function of procurement of merchandise inventory  
Aim to anticipate purchase orders from customers and keep inventory at an optimum level.
- 2) The function of storing merchandise inventory  
Aim to maintain the security of inventory of merchandise that is received and stored in the warehouse to avoid the possibilities that can harm the company.
- 3) The function of issuing merchandise inventory  
Aim to distribute goods ordered by customers in a timely manner and monitor every item that comes out of the warehouse.

Inventory Management System at PT. Imago Mulia Persada

The system is a procedure framework that is interconnected and arranged according to the scheme in carrying out activities within the company ". The interview results explain that there are several procedures in the inventory management system of merchandise at PT. Imago Mulia Persada is divided into three procedures, but in carrying out its operations the company does not have a written Standard Operating Procedure (SOP) for its operations. The author conducts interviews and observations to gather information related to merchandise inventory management systems at PT. Imago Mulia Persada.

The results of the interview stated the procedure for managing merchandise inventory at PT. Imago Mulia Persada which is divided into three procedures, as follows:

- a. Goods procurement procedure at PT. Imago Mulia Persada
  - 1) In the procurement process, a Purchase Order (PO) is used because the purchase is made to foreign suppliers to ask whether or not the goods to be ordered are available. The stages of procurement of merchandise at PT. Imago Mulia Persada is as follows:
    - 2) The Purchase Department makes purchase orders to be sent to suppliers.
    - 3) The purchasing department orders goods by sending purchase orders to suppliers in Italy and waiting for answers from suppliers about the items ordered.
    - 4) After getting an answer from the supplier regarding the goods that have been ordered available or not, the next step is payment of goods to the supplier. The Purchasing Department is also known as the finance department.
  - 5) Then the goods delivery transaction from the supplier to Tanjung Priok Port,



from the new Tanjung Priok Port is sent to the warehouse of PT. Imago Mulia Persada.

- 6) Purchasing merchandise can take 3 months, due to the purchase of imported merchandise, and having to wait until the new full container will be sent to Indonesia. Often to expedite the delivery of parts of the purchase is forced to increase the purchase of inventory of merchandise to meet the container.
- b. Procedure for receipt and storage of goods at PT. Imago Mulia Persada:
  - 1) Order of goods sent by supplier is received by the implementing team along with a list of items in the container provided by the purchasing department.
  - 2) The Implementation Team checks the quantity and quality of the goods received according to the list of items that have been made by the purchasing department.
  - 3) The implementing team stores the items that have been received in the warehouse and reports to the purchasing department if there are merchandise sent in a condition that is not good or with an amount that is not in accordance with the list.
- c. Procedure for issuing inventory at PT. Imago Mulia Persada:
  - 1) The Sales Department ensures that the warehouse is none other than the implementing team that the merchandise ordered by the customer is ready to be sent to the customer.
  - 2) The sales department provides information to the finance department to make travel letters and sales invoices.
  - 3) The finance department provides a travel letter and sales invoice to the implementing team.
  - 4) The implementing team receives a travel letter and sales invoice and sends the order to the customer according to the letter of travel that has been received.

Analysis of Internal Control over the management of merchandise inventory at PT. Imago Mulia Persada. After conducting a preliminary survey, the writer then analyzes the internal control of the company's inventory management with a literature review which is intended to answer the research question, namely assessing whether the internal control over the inventory management system at PT. Imago Mulia Persada has been running effectively so that it can reduce the risks that will be faced in maintaining wealth to achieve company goals.

Analysis of the internal control system in managing inventory at PT. Imago Mulia Persada will be done by the author using a questionnaire as a tool to assess the level of effectiveness of internal control over the company's inventory. As researchers have revealed in the research background where internal control is a set of policies and procedures to protect the company's wealth from all forms of misuse, guarantee the occurrence of accurate accounting information, and ensure that all provisions (regulations) of law or law and policy management has been obeyed or carried out properly by all company employees. "Committee of

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Sponsoring Organization (COSO) (2013) states that there are five components of internal control (1) Control Environment, (2) Risk Assessment, (3) Control Activities, (4) Information and Communication, (5) Monitoring, which is divided into 17 principles that must be carried out in the organization to support the objectives of internal control. The questionnaire has a series of questions relating to various internal controls over the management of inventories that exist within the company. The question column contains questions that aim to find out whether the elements of internal control over inventory management have been fulfilled.

The answer to this internal control questionnaire can be yes and no, if the answer to the question asked is yes, then a checklist (✓) will be given in the "Y" column. Conversely, if the answer is no, then a checklist (✓) will be given in the "T" column. While the notes column is used to provide notes on the relevant answers if needed.

Based on the answers to the management procedure questionnaire on inventory, the answers to the results can be seen in Appendix 2. The author will do the recap result of the questionnaire results presented in table 4.1. Categories in table 4.1. formulated based on criteria according to Akmal (2006: 302)

- 1 Environmental Control 67% is quite effective  
2 Risk Assessment 33% less effective  
3 Control Activities 34% less effective  
4 Information and Communication 100% Effective  
5 Monitoring 40% is less effective A total of 50% less effective

### **Chapter V. Conclusions and Suggestions**

#### **Conclusion**

After analyzing internal control over the management of merchandise inventory at PT Imago Mulia Persada and the discussion carried out in the previous chapter, the researcher can draw conclusions as follows:

Based on the answers of 72 Questions that are adjusted to COSO (2013) as many as 50% answer "Yes", it can be concluded that internal control over inventory at PT Imago Mulia Persada falls into the less effective category. This shows that the implementation of internal control over merchandise inventory by PT Imago Mulia Persada is still not in accordance with the implementation of internal controls based on COSO (2013)

The results of the comparison of the application of internal controls to the management of inventory of merchandise are as follows:

- 1) Control Environment  
The application that is in accordance with COSO, namely PT Imago Mulia Persada has regulations that contain ethical values, has an organizational structure and written job description, and a selection process in accepting employees. The application that is not in accordance with COSO, namely PT Imago Mulia Persada, has no socialization regarding the application of ethical values.

2) Risk Assessment

The assessment that is not in accordance with COSO, namely PT Imago Mulia Persada does not identify possible risks such as: determining the maximum and minimum levels of inventory, having a reserve warehouse, and no fraud risk assessment. The assessment that is in accordance with COSO, namely PT Imago Mulia Persada, identifies risks that consider changes in government regulations and economic policies.

3) Control Activities

The application that is not in accordance with COSO, namely PT Imago Mulia Persada does not perform segregation of duties properly, it is proven that there are still multiple functions in the finance and purchasing section, as well as the receipt of goods and goods storage, SOP for internal control over inventory is also not officially written. The application that is in accordance with COSO is that PT Imago Mulia Persada has restrictions on database access where only authorized persons can access the database.

4) Information and Communication

The application in accordance with COSO, namely PT Imago Mulia Persada has a database on a computer that contains inventory control transactions, communication with PT Imago Mulia Persada runs professionally, and responsibilities that are well communicated.

5) Monitoring

Implementation in accordance with COSO is that there is a corrective action in a timely manner by management if an action is found which results in ineffective internal control of inventory. The application that is not in accordance with COSO, namely PT Imago Mulia Persada does not conduct independent checks and supervision.

Suggestion

Based on the conclusions above, the suggestions that researchers can give to PT Imago Mulia Persada to be input for the company are as follows:

- 1) It is necessary to maintain the application of internal control over the management of inventory that has been running well and effectively.
- 2) Need to improve the effectiveness of internal control over inventory by formulating:
  - a. The company needs to create a written Standard Operating Procedure (SOP) so that the company has guidelines in carrying out its operations.
  - b. Companies need to clearly separate the duties, authorities and responsibilities of each part.
  - c. The company needs to formulate a measure of performance against inventory risk, so that PT Imago Mulia Persada does not bear the burden of inventory storage.
  - d. The warehouse should be equipped with CCTV (Close Circuit Television) or security guards to control and supervise all activities that occur in the warehouse and as a form of security of supplies.
  - e. Monitoring of inventory control needs to be done officially and

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periodically.

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