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Analysis of the Inventory Accounting System on CV. Bangunan Jaya Sentosa

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ABSTRACT

This study aims to analyze the inventory accounting system implemented at CV. Bangunan Jaya Sentosa and identify the challenges faced in inventory management. The research employs a qualitative approach with data collection techniques including interviews, observations, and documentation. The findings indicate that the inventory management system at CV. Bangunan Jaya Sentosa has not been effectively implemented. Warehouse recording processes lack thorough physical verification, resulting in discrepancies between physical stock and system records. Additionally, poor coordination between the warehouse, administration, and sales departments leads to inventory report inconsistencies, affecting the accuracy of the company's financial statements. CV. Bangunan Jaya Sentosa applies a perpetual recording system and uses the FIFO (First In, First Out) method for inventory valuation. However, warehouse records are still maintained manually, while the administration and sales departments use a computerized system. This imbalance causes recording errors and hampers inventory management efficiency. Therefore, it is recommended that the company integrate an accounting information system across departments to enable real-time inventory monitoring and improve data accuracy. Additionally, enhanced supervision and training for warehouse staff are necessary to minimize inventory recording errors. With an improved system and stricter internal controls, CV. Bangunan Jaya Sentosa can enhance operational efficiency and produce more accurate and reliable financial reports.

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INTRODUCTION

In the modern era marked by technological advancements and globalization, a company's success is not only determined by the products or services it offers but also by the effectiveness of its management systems. One crucial aspect of operational management is the inventory accounting system, which plays a role in recording, monitoring, and controlling company assets accurately. A well-designed inventory accounting system enables companies to identify inefficiencies, optimize resource

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utilization, and enhance internal control effectiveness (Aliadi & Hidayat, 2021). Furthermore, this system is a vital instrument for improving transparency and accountability, thereby fostering stakeholder trust (Yudistira, 2020).

Inventory is a strategic asset for companies, particularly in the trade and distribution sectors. Poor inventory management can lead to overstock risks, increasing storage costs, or understock situations that disrupt customer service (Chatra et al., 2023). Therefore, an integrated inventory accounting system supported by information technology is essential for companies to enhance recording accuracy and operational efficiency (Nugroho & Widodo, 2020). However, the primary challenge in implementing this system often relates to human resource factors. Previous studies have shown that employees' limited understanding of the inventory accounting system can result in recording errors and reporting delays, negatively impacting managerial decision-making (Romney et al., 2021; Rizky Amalia et al., 2023).

CV. Bangunan Jaya Sentosa, a construction materials distribution company, faces challenges in implementing its inventory accounting system due to employees' lack of competence in operating the system. Frequent recording errors and delayed inventory reports hinder real-time stock monitoring and increase operational risks. Although the implemented system has been designed to meet business needs, the imbalance between system sophistication and user understanding remains a major obstacle to efficient inventory management. Therefore, this study aims to analyze the inventory accounting system at CV. Bangunan Jaya Sentosa, identify challenges arising from human resource limitations, and provide recommendations to enhance the accuracy and efficiency of the company's inventory management.

Theoretically, this research is expected to contribute to the development of accounting knowledge, particularly in the field of inventory accounting systems, and serve as a reference for future studies. Practically, this study aims to provide valuable information and recommendations for CV. Bangunan Jaya Sentosa to optimize its inventory accounting system, thereby improving operational efficiency, reducing recording errors, and supporting more effective decision-making.

METHOD

This study was conducted at CV. Bangunan Jaya Sentosa, located at Jl. HOS. Cokroaminoto No.100X, Limba U I, Kota Selatan, Gorontalo Regency, Gorontalo Province, during the period of November to December 2024. The research focused on the division responsible for inventory management, with primary participants including employees directly involved in the implementation of the inventory accounting system and those overseeing stock control. A qualitative research approach was employed, as described by Sugiyono (2013), aiming to understand phenomena

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holistically through descriptive analysis in a natural context. This approach allows for an in-depth exploration of the implementation process and challenges faced in the company's inventory accounting system.

The research procedure consisted of several stages, beginning with initial data collection through interviews and direct observation of inventory management processes. The collected data was analyzed to identify system requirements, evaluate weaknesses in the existing system, and formulate improvement recommendations. Data collection techniques included semi-structured interviews with the company owner, warehouse manager, and inventory accounting system operators. Additionally, documentation was utilized to gather data from inventory reports, records of goods received and issued, and inventory management policies.

Data validity was tested using the triangulation method, which involved comparing interview results with official documents to ensure information consistency (Wijaya, 2018). Data analysis followed the model proposed by Miles and Huberman (1994), comprising three main stages: data reduction to filter relevant information, data display in narrative or tabular form to identify patterns, and conclusion drawing and verification to ensure the accuracy of research findings. The direct presence of the researcher enabled in-depth observation and interaction with respondents, ensuring that the findings accurately reflect the actual conditions of the inventory accounting system at CV. Bangunan Jaya Sentosa.

RESULTS AND DISCUSSION

This study was conducted at CV. Bangunan Jaya Sentosa, a building materials distribution company in Gorontalo that operates six warehouses for storing merchandise inventory. The company's organizational structure consists of management, sales, warehouse, administration, and taxation departments, each with specific roles and responsibilities in inventory management. The primary informants in this study were the management, warehouse head, and administration department, as they play a crucial role in the implementation of the inventory accounting system.

The purchasing and inventory management process at CV. Bangunan Jaya Sentosa begins with the sales department reporting low stock levels to the warehouse department. The warehouse then submits a purchase request to the administration department, which is responsible for creating purchase orders to suppliers or manufacturers. Once the goods arrive, the warehouse records inventory manually before reporting it to the administration and sales departments for system updates. However, this study identified several weaknesses in this process, such as the lack of physical stock verification in the warehouse before placing new orders and poor coordination in recording

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incoming and outgoing goods, often leading to discrepancies between warehouse and administrative inventory reports. Additionally, invoices that should be received by the administration department are sometimes only received by the warehouse, causing delays in data reconciliation.

The company's inventory is classified into warehouse inventory and store inventory, where store inventory is displayed for direct sales, while bulk stock remains in the warehouse. Sales transactions can be conducted directly in the store or online, with customers given a maximum payment period of one month after receiving the goods. The inventory accounting system involves the warehouse, sales, and administration units, where the administration department uses a computerized system, whereas the warehouse still relies on manual stock card recording.

Regarding inventory recording methods, the company employs a perpetual recording system with computerized tracking in the administration and store departments, while manual recording is still used in the warehouse. Purchases are recorded by the administration department based on purchase invoices, while inventory requests are recorded by the warehouse head using inventory request documents. The study found that the lack of integration between manual recording in the warehouse and computerized tracking in the administration department leads to inventory data inconsistencies between the two departments.

The company applies the FIFO (First In, First Out) method for inventory valuation, ensuring that the earliest purchased goods are sold or used first. This method helps prevent inventory obsolescence and ensures that the remaining stock in the warehouse consists of the most recently acquired goods. The administration department records FIFO-based inventory valuation using Excel to determine the cost of outgoing goods. However, given the company's large and diverse inventory, the reliance on manual recording in the warehouse presents challenges in ensuring data accuracy.

Overall, the study findings indicate that although CV. Bangunan Jaya Sentosa has implemented an inventory accounting system with computerized recording, weaknesses remain in the coordination between the warehouse and administration departments, the lack of physical stock verification before placing new orders, and discrepancies in inventory records that hinder stock report accuracy. Therefore, improvements are needed in integrating warehouse and administrative records, enhancing interdepartmental coordination, and adopting a more structured system to improve the efficiency and accuracy of inventory management.

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The research findings indicate that the inventory management procedures at CV. Bangunan Jaya Sentosa still face several challenges, particularly in interdepartmental coordination and inaccurate inventory recording. Currently, the inventory recording process begins with the sales department providing stock data to the warehouse without conducting a physical stock check. This practice increases the risk of discrepancies between the recorded inventory in the system and the actual stock in the warehouse. Additionally, invoices from suppliers are only provided to the warehouse department without being forwarded to the administration department, creating obstacles in data reconciliation and financial reporting accuracy.

Furthermore, inadequate inspection of received goods, especially for diverse inventory types, is another issue that can lead to recording errors if defective or missing items go unnoticed. This misalignment in recording between the warehouse and administration departments has significant implications for financial reporting. Consistent with the findings of Subianto & Anggraini (2020), a lack of coordination between departments can result in stock imbalances and operational inefficiencies. In this context, the warehouse plays a crucial role in ensuring stock availability, controlling inventory levels, and facilitating efficient distribution (Heizer & Render, 2019). Therefore, improvements in inventory recording procedures are necessary, including physical stock verification before ordering, structured invoice distribution, and better coordination among the warehouse, administration, and sales departments.

The inventory accounting system at CV. Bangunan Jaya Sentosa involves the warehouse, administration, and sales units. The research findings suggest that a well-implemented accounting information system can enhance recording accuracy, internal control efficiency, and financial reporting quality (Bin Malik et al., 2023). However, the company still faces challenges in integrating manual recording at the warehouse with the computerized system used in administration and sales. Similar to the study by Mantali et al. (2024), non-integrated accounting systems can lead to inaccuracies in inventory data, highlighting the need for a more structured, technology-based approach to inventory management.

The company applies the perpetual recording method, with a computerized system used in the administration department while the warehouse still relies on manual stock cards. Although the perpetual method enables real-time inventory tracking, the discrepancy between manual and computerized recording leads to inconsistencies in stock data (Hariyanti et al., 2024). To enhance

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recording efficiency, the company should align its inventory recording system across all related departments by adopting a fully integrated technological solution.

For inventory valuation, the company implements the FIFO (First In, First Out) method, where the earliest acquired stock is used first. This method helps prevent inventory obsolescence and ensures that the remaining stock consists of the most recently purchased goods. The use of FIFO aligns with the findings of Sianipar et al. (2024), which suggest that this method improves cost of goods sold (COGS) accuracy and supports better stock management.

Additionally, the internal control system for inventory at CV. Bangunan Jaya Sentosa has not yet been fully effective. Human error is a significant factor in stock discrepancies between the recorded data and physical inventory. The lack of stock verification before ordering, inaccurate recording of received goods, and ineffective invoice distribution contribute to inconsistencies between warehouse and administration records. According to Hery (2009), an effective internal control system should include proper inventory flow management, handling of received goods, and accurate record-keeping to minimize errors in financial reporting.

To enhance inventory management effectiveness, CV. Bangunan Jaya Sentosa needs to implement stricter internal controls, improve coordination among departments, and adopt an integrated inventory recording system. By strengthening its recording procedures and internal control mechanisms, the company can minimize errors, increase operational efficiency, and ensure more accurate and reliable financial reporting.

CONCLUSION

Based on the research findings, it can be concluded that the inventory management procedures and systems at CV. Bangunan Jaya Sentosa are still ineffective. The warehouse processes, from ordering to receiving goods from suppliers and manufacturers, lack thorough inspection, leading to inaccuracies in inventory recording in the administration and sales departments, which subsequently affect the accuracy of the company's financial reports. The inventory accounting system involves the warehouse, administration, and sales departments, where each unit coordinates to manage inventory records. The company employs a perpetual recording method with a computerized system in the administration and sales departments, while the FIFO (First In, First Out) inventory valuation method is used to efficiently manage various types of goods and prevent inventory obsolescence.

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To enhance the effectiveness of inventory management, CV. Bangunan Jaya Sentosa is advised to improve warehouse inspection procedures to minimize recording errors and ensure the accuracy of financial reports. Additionally, implementing an integrated accounting information system across departments can facilitate real-time inventory monitoring and strengthen internal control systems. The company should also upgrade its existing accounting system to improve data processing and information accuracy. Enhanced supervision of job description implementation, particularly in the warehouse department responsible for inventory card recording, is necessary to prevent discrepancies in inventory reports. For future research, it is recommended to design a more optimized digital-based accounting information system aligned with the findings of this study.

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