



Review Of The Internal Control System Of Raw Material Inventory In Pt. Indo Sukses Sentra Usaha

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Abstract

Purpose - This is where you explain 'why' you undertook this study. If you are presenting new or novel research, explain the problem that you have solved. If you are building upon previous research, briefly explain why you felt it was important to do so.

This is your opportunity to let readers know why you chose to study this topic or problem and its relevance. Let them know what your key argument or main finding is

Design/methodology/approach - This study uses a descriptive method according to sugiono is a method used to describe or analyze a research result but is not used to make broader conclusions . research was conducted or actual problems. The data collection was carried out by means of interviews, observation and documentation.

Finding - The results showed that PT. Indo Sukses Sentra Usaha weak raw material inventory control through related functions, where each function has a big responsibility. As well as causing delays in achieving production targets. The raw material inventory control system in supporting the production process caused by raw material inventories that often experience vacancies so that they cannot be produced..

Originality - Inventory internal control is one of the important elements in cost control

Keyword – Inventory, control system, production process support.

Paper Type – Research Paper

Introduction

The company is organizations that do activity effort the usual exclusive aim get profit , good companies that work in the field of trade , services and manufacturing . Indonesia has experience something period from economy globalization since beginning 21st century , and this can Becomes seen in the most from business small and business medium .

PT. Indo Sukses Business Center is one of the companies that want make company his as producer ingredient raw *detergent* and *personal care* , as well as ingredient chemical related other notable _ both in Indonesia and abroad through _ products quality that can compete globally.

The company has a number of function , and between existing functions _ that is , function purchases and supplies ingredient raw hold role important in support smooth production process , function purchase responsible answer in To do purchase ingredient raw materials needed for the production process in company that , so that ingredient raw material needed could fulfilled appropriate time .

Role in function supply in charge answer in storage and production ingredient the standard that has been bought , did control to ingredient existing standard _ as well as report if ingredient raw has reach point booking back .

There is a number of effort that can done to keep continuity operational something company , one effort that can conducted company is with carry out continuous production processes sustainable and growing so that continuity life company guaranteed . Continuation production something company influenced by factors , including : supply ingredient the standard that becomes element main in smoothness production , because that every company have planning needs ingredient raw .

PT. Indo Sukses Business Center is a company manufacturing , where is the production process conducted by *continuous improvement* so that price sell product Becomes competitive in the middle tough competition . _ PT. ISSU supported with chain supply ingredient raw integrated and use technology Chemithon from United States in the sulfonation process and the sulfation process .

Sulfonation process used to generate product *Linear Alkyl Benzene Sulphonic Acid* (LABSA), while the sulfatation process produce product *Sodium Lauryl Ether Sulphate* (SLES) and products side *Sulfuric Acid* . PT. Indo Suskes Sentra Usaha supplies LABSA as a ingredient raw detergent and SLES as surfactant *personal care* and cosmetics to a number of companies in Indonesia and company abroad . Presence competitors in the sulfonation process and the sulfatation process is challenge for PT. ISSU to produce product quality with competitive price . _

Constraint inventories encountered at PT. Indo Success Business Center especially that is on inventory goods or stock ingredient raw *fatty, alcohol* 2EO (FAE 2 EO) because delivery goods from *supplier* (PT. INDOKEMIKA) sometimes hampered or late for delivery to factory because stock at the supplier is empty .

Intensity lack of ingredient frequent standard _ occur resulting in the production process no could walk with smooth , so time production obstructed , then need existence check on time booking goods . If the ordered goods give rise to quite a

long period of time certain , then amount supply goods the must customized until ordered items _ arrived .

Amount supply ingredient too standard _ a little result in loss profit because company must guard supply ingredient standard , and the number amount goods will cause waste then there is accumulation ingredient raw in the warehouse (Nasution, 2014:30).

Operate study is descriptive study with quantitative approach , processing techniques and data analysis carried out through a number of stages . Result of one studies show that a company notes supply is achieved through from a FIFO system and a FIFO method (*first in – first out*) .

Based on background behind on writer interested in doing study regarding , Inventory at PT. Indo Success Business Center – Merak *Plants* . Because this research covers all supporting activities _ inventory goods . Become a writer take title about The final project is "REVIEW OF THE INTERNAL CONTROL SYSTEM OF RAW MATERIAL INVENTORY IN PT. INDO SUKSES BUSINESS CENTER (ISSU)".

Following has found the case at PT. Indo Sukses Business Center that policy procurement control supply ingredient standard which is carried out at PT. ISSU less significant , efficiency and effectiveness at PT. ISSU regarding supplies .

PT. Indo Sukses Business Center of course really wants make progress his business up to the expected target . because _ that , PT. ISSU sued make it possible to improve all activity so you can compete in maintain life something company so that destination company will could achieved . Business supply is items purchased and kept for *review* _ for sale and for operation review other .

LITERATURE REVIEW

Supply

Supply cover goods purchased and held for sale _ return including as example , item merchandise purchased by retailers for sale _ back , or procurement land and other properties for sale back . Inventory also includes goods so produced , or _ goods in medium solution _ produced , by the entity as well as including ingredient as well as equipment that will used in the production process . For company services , supplies cover cost service like described in paragraph 19, where entity has not recognized related income . _ PSAK14 (2018:1)

With existence ingredient raw so industrial companies can carry out the production process . Besides could do the process with existence supply ingredient available raw _ warehouse , will also expedite industrial activities and services with well , and will also reduce avoid it happening deficiency ingredient raw .

Too late production process schedule and schedule fulfillment service consumer will harmful party company in Thing not good *image* . Supply according to Agus (2009: 1) defines " Inventory " is a the capital investment required to keep the materials in good condition certain " .

Supply according to Ragkuty (2004:1) " Inventory is something assets that include goods owned by company with intend to sell in something period effort certain , or supply items that are still in processing or the production process , or supply ingredient waiting raw _ use his in a production process " .

There is a number of definition supply according to experts among them namely : understanding supply according to (Assauri 2009: 1)

- a. Supply is riches current __ in company in form supply half finished and stuff in the process.
- b. Supply is part main of the work model which is assets at the time experience change .
- c. Definition supply is belongings __ company for sale return or used in activity operational company .
- d. Supply could interpreted as source unused power , stock __ have supply economical in the future come on time active .

Could writer conclude that supply is part from activity company used __ in a series of production processes to be processed Becomes goods half so nor goods so . Inventory is also part from assets or treasure company .

In *literature* definition inventory put forward by some expert , supplies is belongings __ company for sale return in normal operation of a company .

Purpose and Function Supply

Destination main supply is connect Among supplier with factory . There are three reason necessary supplies (Then Sumayan , 2003: 201)

- 1) Remove influence to no sure to face to no sure so inventory system set supply the so - called emergency *safety stock*.
- 2) Give time spare for management production and buyers During supplies still Yes , then the production process discontinued , and will started when is known near stock __ run out .
- 3) To overcome changes in *demand* and *supply*
Inventory prepared to deal with a number of conditions that show change *demand* and *supply* .

Operational something organization could upgraded because as function important supplies . Supply according to some experts __ mentioned :

Handoko (2008: 339)

- 1) Function important supply
Is allow operations internal and external company have freedom (*independence*). Supply *decouplesini* allow company could Fulfill Request customer without depending on the supplier.
- 2) Function "*Economic Lot Sizing*"
Through storage inventory , company could produce and buy source power in quantity that can be reduce cost cost per unit. Supplies " *lot size* " need consider savings savings cutout purchase , cost transport each unit more cheap and so on .

Because of the company To do purchase in more quantity __ big compared with cost costs incurred __ because big supply such as : cost rent warehouse , inventory risk and so on .

- 3) Function anticipation Often happening fluctuation requests that can be needed and foreseen based on experience from past data , i.e __ Request seasonal . In this is a company could stage supply seasonal (*casonal inventories*).

Types Supply

There is a number of the type possessed by a company , in SAK ETAP No. 11 Year 2013 by bond Indonesian accounting (2013:39) types supply is for all type supply except Supply in process (*work in process*) in contract construction including contract related services _ by straight away .Effect certain .

Type supply according to opinion Stice (2011:573)

- a. Materials (*Raw Materials*) are items purchased for use _ in the production process .
- b. Goods In Process (*Work In Process*) is consisting of : on ingredients that have been processed , however still need processing more carry on before could sold .
- c. Finished Goods are _ _ finished item _ manufactured and waiting to be sold .

According to opinion Assauri (2008: 170) can differentiate types supply according to function into 3 parts consisting of from :

1) *Batch stock or lot size inventory*

is stock held _ because buy or make ingredient ingredient or goods goods in more quantity _ big from the amount needed at the time it . So in this is the buyer or maker To do his in amount big of the amount needed at the time it . Happening supply because existence procurement goods or material done _ more many than needed . _ Profit earned _ from existence *bat stock* or This *lot size inventory* includes :

- Obtain piece price on purchase
- Obtain efficiency production because existence operation or a longer process .

2) *Stock fluctuation*

Existence supplies held to deal with fluctuation Request consumers who do not could predicted . So company stage supplies to get Fulfill Request consumer , if level Request show circumstances that are not order or no precise and fluctuating Request no could predicted more first . So if there is fluctuation very big request , then This inventory *fluctuating stock* is needed very large to maintain possibility of ups and downs Request that .

3) *Anticipation stock*

Anticipation stock is supplies held to deal with fluctuation requests that can be predicted based on pattern seasonal , available in one year to face use or increasing demand . _ Anticipation stock is also intended to maintain possibility it's hard obtained ingredient ingredient so that no disturb the way production or avoid congestion production

Problem in Supply

According to Prawirosentono (2001:71) factors that influence amount supply among them namely :

- a. Estimation usage ingredient raw

The size supply ingredient required standard _ must determined in accordance with needs usage ingredient raw in one period production certain .

- b. Material price raw The price of the required materials can also be influence big supply ingredient standard must _ held

c. Cost supply

There is a number of type cost to organize supply ingredient raw , as for type cost supply is cost orders (*orders*) and costs storage ingredient warehouse .

d. Waiting time order (*lead time*)

Time between grace time since order conducted until with moment order the enter the warehouse .

Supply many give benefit for company , however in take policy must permanent careful about supplies . In need of supplies costs a lot , so that costs supply could minimized .

Cost supply

Cost supply based on the relevant economic parameters with type cost , according to Zulian (2005: 8) as following :

1) Cost purchase (*purchase cost*) that is price per unit if systemd in company . The cost per unit will be always Becomes part from cost of items in supplies

2) Cost order (*order cost*) is originating costs _ from purchase order from the supplier or cost preparation (*setup cost*) when the item is produced in the company , then this cost is assumed no will changed by direct with amount booking .

3) Cost save (*carring cost/holding cost*)

Is expenses incurred _ on investation in supplies and maintenance nor physical advice investment to save supplies .

4) Cost deficiency inventory (*stockout cost*)

Is consequences economical on deficiency from outside nor from in company . Deficiency from outside occur if feeling consumer no could fulfilled . Whereas deficiency from in occur if department no could Fulfill needs department other .

System Recording Supply

System recording supply there is two method according to (Imam 2007: 241) namely as following :

1) System supply or period physical (*periodic physical inventory system*). Something system management supply where in determination supply conducted through calculation by common physical (*Physical counting*) performed on every end period accountancy in skeleton setup report finance .

2) System supply Keep going continuously (*perpetual inventory system*)

is something system management supply where recording mutation supply done [by] Keep going continuous and continuous so that mutation supply During one period monitored and every moment amount nor score supply could is known without To do counting by physical .

Measurement Supply

Supply measured in whichever is more low Among cost acquisition and value realization net . Cost supply consist from whole cost purchase , cost conversion , and other costs incurred until supply is at in condition and location at this time (IAI, 2018:14).

a. Cost purchase supply cover price buy , duty import tax _ other (other than what can be billed return after by entity to authority tax), fee transportation , cost

handling and costs other than by direct could be attributed to earnings goods so, materials and services. Discount trade rebates and stuff other similar deducted in determine cost purchase.

b. Cost conversion supply cover costs that are direct related with units produced, such as cost power work straight away. Including allocation _ systematic production *overhead* fixed variable that arises in convert ingredient Becomes goods so.

Overhead production permanent is cost production no relatively constant direct, without pay attention to the volume of production produced, such as depreciation and maintenance buildings and equipment factory, and cost management and administration factory. *Overhead* production *variable* is cost production no immediately changed _ by directly, or almost by direct, follow changes in production volume, such as ingredient no direct and cost power work no straight away.

Allocation *overhead* production stick to cost conversion based on capacity facility normal production. Normal capacity is expected average production will achieved During something period or season in normal state, with take into account loss capacity During maintenance planned.

The actual production rate can be used if approach normal capacity. Allocation amount *overhead* production fixed on each production unit no increase as consequence from low production or no used factory. *Overhead* that is not allocated recognized as expense in period occur.

In period production abnormal height, amount _ *overhead* fixed allocated _ on each production unit Becomes reduce so that supply no be measured on the cost. *Overhead* variable production is allocated to production units on base actual use of facilities production.

A production process possible earn more from one type product by simultaneous. That thing happen, as example, when generated product together or when there is product main and product side. When the cost conversion no could identified by separate, then cost the allocated between product by rational and consistent. Allocation could based on, as example, comparison price selling for each product, both at the stage of the production process at the time product has could identified by separated or at the time production has finished.

Mostly _ product side, essentially immaterial. When the case Thus, product side, often measured in value realization net and value the could reduce cost product main. As consequently, the number recorded product main no different materially from _ the cost.

c. Other fees

Other costs included in cost supply only along cost the arise in order to stock is at in condition and location at this time. As example, in state certain allowed to enter non- production *overhead* or cost planning products for customers certain as cost supplies.

Example expenses incurred _ from cost inventory and recognized as burden in period occur:

- Abnormal amount over _ _ waste materials, energy work, or cost production other. Cost storage, except cost the required in production process before

continued at stage production next Cost administration and general _ _ give contribution to make supply is at in condition and location current and cost sales .

- Cost supply giver service Throughout giver service have supplies , they measure supply it is at cost the production . Cost supply the especially consist from cost power work and costs other personnel who personally _ direct handle gift services , including provider personnel , and *overhead* that can be attributed .

Cost power work and costs other related _ with sales and administration personnel general no including as cost supply but recognized as expense in period occur . Cost supply giver service no including margin profit or overhead that is not could attributed often _ is a loading factor price by giver service .

Cost product agriculture after harvest from biological assets

In accordance with PSAK 69: agriculture supplies in the form of product agriculture that has harvested by entity of biological assets measured on acknowledgment start at value reasonable reduced cost to sell at point harvest . This is cost stock on date application this statement .

Measurement technique cost

Measurement technique cost supplies , such as method cost standard or method retail , for convenience could used if result approach cost . Cost standard take into account level normal use materials and equipment , labor work , efficiency and utilization capacity . Cost standard reviewed regularly and if required revised in accordance with condition last .

Method retail often used in the retail industry to measure amount lots of supplies and fast change , as well have similar margin _ so that no practical to use method determination cost other . Cost supply determined with reduce score sell supply with percentage margin appropriate gross . _ Percentage the used with notice supplies that have been lowered value under price sell normally. Average percentage often used for each department retail .

Formula cost

Costs for inventories that are general no could exchanged with other inventories (*not ordinary interchangeable*) and goods or services generated and segregated for the project certain taken into account based on identification special to each cost .

Identification special cost it means costs certain attributed to inventory units certain who have identified . This method is appropriate treatment _ for separate units for the project certain , both purchased _ as well as those produced .

However _ identification special cost no in accordance when there is amount large unit in available supplies _ replace with each other (*Ordinarily interchangeable*). In state the method selection of units that are still is at in supply could used to determine impact in touch loss .

Cost inventory , unless otherwise stated in the previous paragraph , calculated with use formula cost enter first go out first (MPKP) or weighted average . Entity use formula the same cost to whole inventory that has of the same nature and use , for inventories having different properties and uses , formulas _ different cost _ allowed .

As example , inventory used _ in something segment operation possible have different uses _ from type same supplies used in segment another operation . However

, the difference location geographical inventory (or in perspective taxation), with alone , no enough only just use formula different costs . _

The MPKP formula assumes the first unit of inventory bought will for sale or used more formerly so the units left behind in supply end is what was bought or produced then .

In formula weighted average cost , cost each unit is determined based on weighted average cost from similar units at the beginning period and cost of similar units purchased or produced During something period . The average calculation can be conducted by periodically or on every reception delivery , depending on the situation entity .

d. Realized value net

Cost supply possible no will obtained return if supply broken , whole or part supply has been used, or price sell it has decreased . Cost no inventory either will restored return if estimation cost solution or estimation cost to make sale has increase .

Practice drop score supply under cost acquisition Becomes score realization net consistent with view that assets should be no declared exceed expected amount _ could realized from sale or its use .

Inventory value usually downgraded to value realization seto by separately for each unit in supplies . However , in _ a number of state , decline score supply possible more in accordance if calculated to group of similar units or related .

This case can happens to things yan including in line product with destination or use similar endings , produced and marketed in the same region, and not can be evaluated separated from other units in line product that .

Decrease score supply no in accordance if calculated based on classification inventory , as example , item so or whole supply in an industry or segment geographical certain . giver service in general accumulate costs for each which service _ price sell separated determined . because of that , each service the treated by separate

Estimate score realization net based on the most reliable evidence available at the time estimation conducted to amount expected inventory _ could realized . This estimate takes into account fluctuation price or direct cost _ related with events that happened after end period along incident the confirm conditions that exist at the end period .

Estimate score realization net also consider destination procurement supply yan owned . As example score realization net from amount inventory held to meet _ contract sale or services that are certain based on price contract . If the contract sale more a little than amount inventory held , then _ score realization net for the advantages based on price sell general . Provision could arise from contract sales that are definitely more _ amount inventory on hand or from contract purchases that are sure . Provision the treated in accordance with PSAK 57: *Provisions , Liabilities Contingencies , and Assets Contingency* .

Other materials and equipment held for use in produce supply no lowered value under cost acquisition if product so the resulting expected could for sale as big as or above _ cost acquisition . However , when _ drop price ingredient indicates cost product so the resulting will exceed value realization net , then score ingredient

downgraded to value realization net . In state that , cost replacement ingredient is size best available for value _ realization net her .

Something evaluation new conducted on score realization net on each period next . When the situation is back result in drop score supply under cost acquisition it turns out no there is again or when there is clear evidence _ to enhancement score realization net because change state economic , then amount drop score must reversed (i.e recovery is limited to quantity drop score beginning) so that amount new registered _ from supply is the lowest from cost acquisition or score realization net that has been revised . This happens , as example , when something type recorded inventory _ as big as score realization net because price sell it has down , still owned in period next and price sell it has increase .

Method Evaluation Supply

Method evaluation This inventory allocates the total cost remaining and sold inventory . _ This method consists from four most common method namely :

1. Identification Special

Pontoh (2013:312) this method has superiority in determine by appropriate cost inventory per unit sold , and determine by appropriate score supply the end that remains in warehouse . this is because because the inventory unit that will be for sale can be identified separated by right , this method becomes no practical when applied in organization businesses engaged in _ _ effort trading wholesale and retail .

2. Method Average Cost

Pontoh (2013:317) this method assumes that price buy a purchased supplies _ final will Becomes burden tree sale more first , at the time happening transaction sales . The value of the inventory to be reported is based on price buy stock at the beginning supplies .

3. Method enter first , get out first (FIFO)

Libby (2008:342) this method assumes that first thing bought _ _ is the first item to be sold , and the last item to be purchased is remaining items _ as supplies .

According to this method , the price tree sales and inventory end calculated as if goods the go out come in . Moment method FIFO is used During period inflation or increase prices by general , more unit cost beginning will more low compared with the most recent unit cost . because of that this method will produce profit dirty more high , will but supply need replaced with more price _ tall than indicated by the price tree sales .

4. Method enter last , out first (LIFO)

Reeve (2009:356) this method assumes that most recently purchased item _ is first item sold , oldest unit _ permanent is at in supply end . When the LIFO method is used During period inflation or increase prices , results is opposite with other methods . The LIFO method will produce more quantity _ high for the price tree sales (HPP), the amount is more low for profit dirty and more quantity _ low for stock end .

Reason this influence is cost most recent unit acquisition will be approximately equal to cost his replacement . In period inflation , more unit costs new will labih tall compared with more unit cost early .

Confession As a Burden

If stock for sale so amount recorded supply the recognized as expense in period admit it income on sale that . Every drop score supply under cost acquisition Becomes score realization net and all loss supply recognized as expense in period happening drop or loss that . Every recovery return drop score supply because enhancement return score realization net , admitted as subtraction to amount burden inventory in period happening recovery that .

A number of supply could allocated to other asset accounts , as example , inventory used _ as components of fixed assets that are built alone . Inventories allocated to other assets by this method is recognized as burden during the useful life of the asset (IAI, 2018: 14).

Research Methodology

Object study in This final project is at PT. Indo Success Business Center – Merak *Plants* in the Village _ Mangunreja , District Pulo Ampel , District Serang , Banten Province . PT. Indo Sukses This Business Center is a companies in the field of his business that is manufacturing , this research can categorized as as study field , because To do existing data collection then compare based on base obtained theory . _

In this research the author Focus on Review System Inventory Internal Control at PT. Indo Sukses Business Center, author want to knowing is system control internal inventory set by PT. Indo Sukses Business Center has been effective for survival production . This research was carried out through results industrial internship from October 04 , 2021 until by December 27 , 2021.

As it is known that at PT. Indo Sukses Business Center has problem in system process inventory internal control , which makes happening problem that is among them there is constraint stock warehouse that makes inventory internal control sometimes obstructed . supply goods or stock ingredient raw *fatty, alcohol* 2EO (FAE 2 EO) occurs because delivery goods from *supplier* (PT. Indokemika) sometimes hampered or late for delivery to factory because stock at *supplier* empty . So late this is what makes delivery ingredient standard at PT. Indo Success Business Center to consumers sometimes hampered and make consumers _ *complain* .

From system control supply ingredient this standard can support the production process with method booking ingredient raw with quantity right , this problem can be resolve with determine minimum stock quantity goods of each product , so that company could carry out the production and ordering process with right . Appropriate time in To do booking in manage stock goods , as well take notes purchase ingredient standard , note purchase , use and delivery goods .

Finding

Internal Control System

Inventory internal control is very important in protect assets company from all fraud , waste , and theft committed good by the inside _ company meupun party outside company . system adequate internal control in management supply goods , that is must existence separation function, good that does planning , receiving , disbursing , and recording with existence agreement from the authorities . _ Likewise every _

transaction supply goods must accompanied evidence or documents that can reliable and trustworthy .

Committee of sponsoring organization of the treadway commission (COSO) quoted in marshall and steinbart (2006:230) there are five components system effective internal controls that are mutually related namely :

1. Environment control (*control environment*)
2. Evaluation risk (*risk assessment*)
3. Activity control (*control activities*)
4. Information and communication (*information and communication*)
5. Supervision (*monitoring*)

These components are needed to achieve something system effective and efficient internal control as well as useful in protect assets company to fraud , waste and theft committed by third parties in nor outside company . System adequate internal control in management supply goods , that is must existence separation function good do _ planning , receiving , issuing and recording with existence agreement from the authorities . _

System control according to Rahayu and Suhayati (2009:221), stated internal control is a process, which is influenced by the board of commissioners , management , and personnel other in something entity , which is designed to provide confidence adequate To use reach goals the between namely :

- Reliability reporting finance
- Guard wealth and records organization
- Obedience to laws and regulations
- Effectiveness and efficiency

Elements System Internal Control

Mulyadi (2008:164), states there is four element must - have tree filled to create good control , namely : _

- 1) Structure organization that separates not quite enough answer functional by assertive
- 2) System authority and procedure records that give sufficient protection _ to wealth , debt, income and expenses .
- 3) Healthy silver _ in doing tasks and functions each organizational unit .
- 4) Quality employees _ in accordance with not quite enough he answered .

Destination system internal control

Heri (2008:164), stated destination from internal control are :

1. Determination Responsibility _
2. Separation Task
3. Documentation
4. Control physical , mechanical , and electronic
5. Checking independent or internal verification

Function System Internal Control

Marshall and Steinbart (2006:59), stated system internal control carry out three function important , namely :

1. Control for prevention (*preventive control*)
2. Control for inspection (*deterctive control*)
3. Control corrective (*corrective control*)

Component System Internal Control According to COSO

Committee of Sponsoring Organization of The Treadway Commission (COSO) cited by Marshall and Steinbart (2006:231), stated system internal control consists of of five components , namely :

1. Environment control (*control environment*)
2. Rating risk (*risk assessment*)
3. Activities control (*control activities*)
4. Information and communication (*information and communication*)
5. Supervision (*Monitoring*)

Internal Control Over Inventory

Heri (2008:226), states internal control over supply should starts at _ goods accepted . By large component internal control on inventory cover briefing flow and handling goods start from receiving , storing , until moment goods that are ready for sale.

As it is known that at PT. Indo Sukses Business Center has problem in system process inventory internal control , which makes happening problem that is among them there is constraint stock warehouse that makes inventory internal control sometimes obstructed . supply goods or stock ingredient raw fatty, alcohol 2EO (FAE 2 EO) occurs because delivery goods from supplier (PT. Indokemika) sometimes hampered or late for delivery to factory because stock at supplier empty . So late this is what makes delivery ingredient standard at PT. Indo Success Business Center to consumers sometimes hampered and make consumers _ complain . From system control supply ingredient this standard can support the production process with method booking ingredient raw with quantity right , this problem can be resolve with determine minimum stock quantity goods of each product , so that company could carry out the production and ordering process with right . Appropriate time in To do booking in manage stock goods , as well take notes purchase ingredient standard , note purchase , use and delivery goods .

Conclusion

From the discussion that has been described in writing This Final Project, then writing This Final Project can researcher conclude among them namely :

System Inventory Internal Control At PT. Indo Sukses Business Center, requires existence system control supply ingredient raw because it's very important in protect assets company from all fraud , waste , and theft committed good by the inside _ company nor party outside company . system adequate internal control in management supply goods , that is must existence separation function , both that do planning ,

receiving , disbursing , and recording with existence agreement from the authorities . _ Inventory internal control is cover briefing flow and handling goods start from receiving , storing , until moment goods that are ready for sale . Capacity ingredient the raw material in the warehouse *must* be able to adjust with needs production and consumer if ingredient warehoused raw _ too many then there is accumulation ingredient standard , and if ingredient raw empty then there is inhibition of the production process

As for suggestions that can be made input from researcher about results research conducted at PT. Indo Sukses Business Center to help company in increase sale as following : Researcher suggested that PT. Indo Success More Business Centers thinking steps to improve amount available inventory _ before , however permanent take into account market demand to avoid advantages supply so that could harmful company .

Companies should notice condition goods supply with minimize level damage existing goods , so _ company could optimizing benefit from management existing supplies . The company will more good if permanent notice quality ingredient standard to get profit optimal and appropriate company hope company .

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