



ANALYSIS OF MERCHANDISE INVENTORY MANAGEMENT AT DISTRIBUTOR CV.MUTI INDOFOOD LESTARI

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Study This aim For know How method management supply as well as system supply goods merchandise used by CV distributors. Muti Indofood Lestari on Jl. Tapian Nauli Pasar 3 No.47 Medan Sunggal in the recording to PT products. Two Rabbits For increase sale as well as profit company. Data analysis method used in study This that is Analysis Descriptive Comparative. Analysis used is count recording supply goods trade based on Average method (average) in effort produce profit business PT products. Dua Kelinci at CV distributor. Muti Indofood Lestari. Research results show that sale increase from January arrives by March 2023 , so there is a profit increases. CV. Muti Indofood Lestari does recording perpetually with thorough and present supervision routine so that amount supply goods always appropriate No There is error , so sale always safe and not happen loss supply lost. Recording supply goods merchandise done with good by CV. Muti Indofood Lestari.

INTRODUCTION

Business world is growing develop fast accompanied with development technology Of course just bring very big influence for development economy in Indonesia. It looks very clear that tough competition has happen in the business world , one of them that is company private sector , both those engaged in the field services , manufacturing nor trade. They all sued For can fulfil hopes and needs consumer. With exists competition the so require company For can manage or arrange all source their power have it , so that later can produce and

offer products needed by consumers with good quality as well as adequate price. With arrange all source Power company expected can maintain sustainability alive and growing develop so that obtain profit desired business. One source power owned by the company that is supply goods merchandise. Management supply is systems For manage supplies. How goods supply can classified and how much accurate notes supply can guarded. (Viakliana, 2020). Supply goods merchandise including source Power very important company Because is an asset has very great value compared to with assets fluent other in the report position finance. On report profit make a loss mark supply will determine big small price principal sales (COGS), which in the end will also determine big small profit or losses experienced company. Generally inventory at the company trade consists from miscellaneous variety type goods merchandise with a large number , where diversity goods merchandise is one characteristic from business business a distributor (Atmaja et al., 2023; RattanaVIPapong et al., 2016).

CV. Muti Indofood Lestari is one of them professional distributor company located on Jl. Pasar III Tapan Nauli No.47 Medan Sunggal. the company distribute goods his merchandise form *Consumer Goods*. Distributed merchandise naturally quality from *factories* that have Work same. One working *factory* The same with CV. Muti Indofood Lestari is PT. Two Rabbits. PT. Two Rabbits Alone is A industrial companies that produce goods merchandise form nuts , snacks, wafers and so on. They Work The same with CV. Muti Indofood Lestari for distribute goods merchandise tha. Control supply goods merchandise is very necessary even very important in operate activity operations at the company. Control the anticipate possibility will happen things that don't desired like difference , loss as well as possibility happen fraud nor theft goods merchandise. With management goods the right merchandise , will know level sale or growth sales that occur in company. Growth sale reflect ability something business in increase the sales from time to time. Growth high sales , will reflect income business or profit business is also increasing. Growth sale can seen from change sale year previous and year period next. Something business can said experience growth to good direction If there is consistent improvement in operations (Hestanto, 2019; Mehdizadeh, 2020; Muchaendepi et al., 2019)

Based on study Previously carried out at UD Berkas Bunda Banjarmasin , one of them contributing factors in increase profit business they that is management supply goods trade Because without managed with Good company No will know When will order and issue goods so that can cause loss (Rudin, 2015). Study other that is research conducted at the Gading Mas poultry *shop* which is one of them branch from PT. Jatinom Indah Agri *poultry shop* division in the district Blitar. Supply goods merchandise hold role important in the process of activities sell buy from the company trade , so important for

company For manage and supervise inventory on hand. Problems faced by the company is lack of management supply goods trade type concentrate 144, because type This often experience lack *stock* , as well as Not yet efficient related costs with resulting inventory profit not optimal (Listiani & Wahyuningsih, 2019). As for research another one carried out in Bandung at PT. Graha Layar Prima (CGV Blitz), is known that supply goods trade own enough influence strong to profit effort. That thing shown by the results study from calculation correlation Pearson of 0.621 with coefficient 38.56% determination shows that 38.56% profit business can explained by inventory goods trade as well as the remaining 61.44% is influenced by variables that are not researched writer (Hernawati, 2021)

Formulation problem in study This is is management supply goods merchandise influential in effort enhancement sales and profits business PT products. Dua Kelinci at CV distributor. Muti Indofood Lestari. The purpose of study This is For know management supply goods merchandise influential What No in effort enhancement sales and profits business product. Benefit from study This is for the community and entrepreneurs others who read article This know that with management supply goods good merchandise so will influence level sale to products , as well sales generated will influential to profit will be obtained company(Sampow & Pangkey, 2022).

RESEARCH METHODS

The research location for data collection was Jl. Tapian Nauli Pasar III No.47 Medan Sunggal. The object of this research is precisely the CV distributor. Muti Indofood Lestari, which has collaborated with several factories, one of which is PT. Two Rabbits. This research was conducted for 3 months and carried out in January-March 2023.

The variables contained in this research are:

1. Management of merchandise inventory, is a factor that is key to the success of the main activities in a trading company, because it determines whether or not the inventory owned by the company is sufficient to meet the needs of its customers.
2. Sales, is an effort made to move a product in the form of goods or services from the producer to the target consumer.
3. Profit, is the main goal that a company will obtain to determine the company's survival.

Method of Collecting Data

The data source in this research is primary data, which is data obtained directly from expert sources, namely data obtained from observations by conducting interviews with the PT product sales admin section. Dua Kelinci

and secondary data are data obtained by the author indirectly through other parties or written company data such as financial reports for 3 months. This research uses several methods in collecting data, namely interviews, direct observation and library research.

The population used in this research is merchandise and products sold or distributed by CV distributors. Muti Indofood Lestari. To narrow the research, researchers used a sample in this study, namely one of the products distributed from PT. Just two Rabbits.

Data Analysis Method

The analytical method used in this research is the descriptive analysis method. Descriptive analysis is a research method by collecting data according to the truth, then the data is compiled, processed and analyzed to provide an overview of the existing problem. In descriptive analysis, data is usually displayed in the form of ordinary tables or frequency tables, graphs, bar charts, line charts, pie charts, measures of data concentration, measures of data distribution and so on (Sugiyono, 2017).

RESULTS AND DISCUSSION

In the system operational Now This , practice management supplies and methods accountancy supply be one effective way in repair profit. Management good supplies will increase profit company. Management Effective inventory is also one key success operations at the company. Inventory value goods trade determined by two factors , namely quantity and price principal from supplies. Quantity supply can is known with count circumstances physique goods trade that. Whereas price principal supply can is known with count method evaluation supplies. In doing calculation evaluation supply goods there is a number of method among them that is FIFO method (*First In First Out*), *Average Cost Method*, *Gross Profit Method* and *Retail Inventory Method*.

The purpose of preparation study This that is For explained about application system accountancy inventory on CV. Muti Indofood Lestari in manage supplies , esp about measurement , reporting , and recording CV supplies. Muti Indofood Lestari. Based on results evaluation method used in registration with CV distributors. Muti Indofood Lestari , namely use method recording *Average* perpetually.

Recording method supply perpetually no use account sale nor purchase. On method This account sales and purchases replaced with account supply goods merchandise , same case with CV. Muti Indofood Lestari which has apply method on a perpetual basis. Where every transaction sale nor purchase

will influence *stock* existing items. This thing will makes it easier party company know *stock* goods available merchandise with fast.

1. Management Merchandise Inventory

Management supply goods trade is factor very important role in increase profits at CV distributors. Muti Indofood Lestari because without management good supplies so company difficult For know When will order nor emit goods. So you can concluded that management good supplies role in enhancement profit company. Management supply items on CV. Muti Indofood Lestari is supervised and controlled with good by by Head of Warehouse. Because if No there is strict supervision to go out entry goods trade will influential to the bad report *stock* supply goods trade and sales that are not maximum on target because There is lost items , so profit the company also declined. However , in CV. Muti Indofood Lestari management supply goods merchandise done in a way good , always supervised by the Head of Warehouse, and record keeping between card *stock* and physical goods always *balance* , so make transaction sale always increases and profits increase Because sale increases.

Following is data about supply goods CV merchandise. Muti Indofood Lestari in Medan Sunggal from January to by March 2023 :

Table 1. Merchandise Inventory Data January 2023 period

| Date | Information | Quantity (Pcs) | Price |
|------------|-------------------|-----------------|-------------|
| 01/01/2023 | Initial Inventory | 996 | 27,390,000 |
| 03/01/2023 | Purchase | 6,900 | 172,500,000 |
| 03/01/2023 | Sale | 1,200 | 30,378,000 |
| 01/04/2023 | Sale | 960 | 24,302,400 |
| 01/05/2023 | Sale | 863 | 21,846,845 |
| 01/06/2023 | Sale | 1,500 | 37,974,000 |
| 01/07/2023 | Sale | 1,241 | 31,415,915 |
| 09/01/2023 | Purchase | 5,200 | 132,600,000 |
| 01/09/2023 | Sale | 1,023 | 26,031,258 |
| 10/01/2023 | Sale | 994 | 25,293,324 |
| 11/01/2023 | Sale | 1,108 | 28,195,276 |
| 01/12/2023 | Sale | 1,426 | 36,285,996 |
| 01/13/2023 | Sale | 1,200 | 30,536,400 |
| 01/14/2023 | Purchase | 5,800 | 147,900,000 |
| 01/14/2023 | Sale | 1,316 | 33,542,208 |
| 01/16/2023 | Sale | 1,097 | 27,961,433 |
| 01/17/2023 | Sale | 997 | 25,412,533 |

| Date | Information | Quantity (Pcs) | Price |
|------------|-------------|-----------------|-------------|
| 01/18/2023 | Sale | 1,428 | 36,339,744 |
| 01/19/2023 | Purchase | 6,900 | 175,950,000 |
| 01/19/2023 | Sale | 1,266 | 32,286,798 |
| 01/20/2023 | Sale | 983 | 25,069,449 |
| 01/21/2023 | Sale | 1,267 | 32,312,301 |
| 01/24/2023 | Sale | 1,273 | 32,465,319 |
| 01/25/2023 | Sale | 1,124 | 28,665,372 |
| 01/26/2023 | Sale | 1,073 | 27,364,719 |
| 01/27/2023 | Purchase | 5,200 | 132,600,000 |
| 01/27/2023 | Sale | 1,300 | 33,151,300 |
| 01/28/2023 | Sale | 1,249 | 31,850,749 |
| 01/30/2023 | Sale | 1,167 | 29,759,667 |

Table 2. Merchandise Inventory Data Period February 2023

| Date | Information | Quantity (Pcs) | Price |
|------------|-------------------|-----------------|-------------|
| 01/02/2023 | Initial Inventory | 3,941 | 100,498,994 |
| 01/02/2023 | Sale | 1,120 | 28,561,120 |
| 02/02/2023 | Sale | 1,200 | 30,601,200 |
| 02/03/2023 | Purchase | 5,800 | 145,000,000 |
| 02/03/2023 | Sale | 1,000 | 25,109,000 |
| 02/04/2023 | Sale | 1,242 | 31,185,378 |
| 06/02/2023 | Sale | 1,200 | 30,132,000 |
| 02/07/2023 | Sale | 1,268 | 31,838,212 |
| 02/08/2023 | Sale | 1,150 | 28,876,500 |
| 02/09/2023 | Purchase | 5,800 | 132,600,000 |
| 02/09/2023 | Sale | 1,360 | 34,557,600 |
| 02/10/2023 | Sale | 1,300 | 33,033,000 |
| 02/11/2023 | Sale | 1,136 | 28,865,760 |
| 02/13/2023 | Sale | 1,027 | 26,096,070 |
| 02/14/2023 | Sale | 1,160 | 29,474,440 |
| 02/15/2023 | Purchase | 5,800 | 147,900,000 |
| 02/15/2023 | Sale | 1,200 | 30,586,800 |
| 02/16/2023 | Sale | 1,260 | 32,116,140 |
| 02/17/2023 | Sale | 1,220 | 31,097,800 |

| Date | Information | Quantity (Pcs) | Price |
|-------------|--------------------|------------------------|--------------|
| 02/20/2023 | Sale | 1,273 | 32,447,497 |
| 02/21/2023 | Sale | 1,300 | 33,137,000 |
| 02/22/2023 | Purchase | 5,800 | 147,900,000 |
| 02/22/2023 | Sale | 1,287 | 32,817,213 |
| 02/23/2023 | Sale | 1,320 | 33,658,680 |
| 02/24/2023 | Sale | 1,300 | 33,150,000 |
| 02/25/2023 | Sale | 1,107 | 28,227,393 |
| 02/27/2023 | Sale | 1,200 | 28,101,000 |
| 02/28/2023 | Purchase | 5,800 | 147,900,000 |
| 02/28/2023 | Sale | 1,220 | 31,110,000 |

Table 3. Merchandise Inventory Data March 2023 period

| Date | Information | Quantity (Pcs) | Price |
|-------------|--------------------|------------------------|--------------|
| 01/03/2023 | Initial Inventory | | 117,019,191 |
| 03/03/2023 | Sale | 1,217 | 25,933,500 |
| 04/03/2023 | Sale | 1,200 | 30,600,000 |
| 03/06/2023 | Sale | 1,176 | 29,986,824 |
| 07/03/2023 | Sale | 1,164 | 29,683,164 |
| 03/08/2023 | Purchase | 5,800 | 178,500,000 |
| 03/08/2023 | Sale | 1,242 | 31,671,000 |
| 09/03/2023 | Sale | 1,220 | 31,110,000 |
| 03/10/2023 | Sale | 1,212 | 30,906,000 |
| 03/11/2023 | Sale | 1,163 | 29,656,500 |
| 03/13/2023 | Purchase | 5,800 | 178,500,000 |
| 03/13/2023 | Sale | 1,236 | 31,518,000 |
| 03/14/2023 | Sale | 1,250 | 31,875,000 |
| 03/15/2023 | Sale | 1,307 | 33,328,500 |
| 03/16/2023 | Sale | 1,217 | 31,033,500 |
| 03/17/2023 | Sale | 1,200 | 30,600,000 |
| 03/18/2023 | Purchase | 5,800 | 175,950,000 |
| 03/18/2023 | Sale | 1,234 | 31,467,000 |
| 03/20/2023 | Sale | 1,200 | 30,600,000 |
| 03/21/2023 | Sale | 1,117 | 28,483,500 |
| 03/23/2023 | Sale | 1,163 | 29,656,500 |

| Date | Information | Quantity (Pcs) | Price |
|------------|-------------|-----------------|-------------|
| 03/24/2023 | Sale | 1,126 | 28,713,000 |
| 03/25/2023 | Purchase | 5,800 | 175,950,000 |
| 03/27/2023 | Sale | 1,214 | 30,957,000 |
| 03/28/2023 | Sale | 1,265 | 32,257,500 |
| 03/29/2023 | Sale | 1,317 | 33,583,500 |
| 03/30/2023 | Sale | 1,297 | 33,073,500 |
| 03/31/2023 | Sale | 1,237 | 31,543,500 |

In recording supply goods trade from PT products. Dua Kelinci distributor CV. Muti Indofood Lestari uses Average method ie is known price sell product per piece , namely Rp. 27,500;

Basic Price Sales :

| | | |
|--------------------------|-----------|--------------------------|
| Initial | Inventory | Rp. 27,390,000 |
| Purchase | | <u>Rp. 761,550,000</u> |
| Items available For sold | | Rp. 788,940,000 |
| Ending | Inventory | <u>(Rp. 100,498,994)</u> |
| COGS | | Rp. 688,441,006 |

Sales : 27,055 Pcs x Rp. 27,500 = **Rp. 744,012,500**

Gross Profit:

| | | |
|--------------------------|-----------|--------------------------|
| Sales | | Rp. 744,012,500 |
| Initial | Inventory | Rp. 27,390,000 |
| Purchase | | <u>Rp. 761,550,000</u> |
| Items available For sold | | Rp. 788,940,000 |
| Ending | Inventory | <u>(Rp. 100,498,994)</u> |
| HPP | | <u>(Rp. 688,441,006)</u> |
| Gross Profit | | Rp. 55,571,494 |

Is known price sell product per piece , namely Rp. 27,500;

Basic Price Sales :

| | | |
|--------------------------|-----------|--------------------------|
| Initial | Inventory | Rp. 100,498,994 |
| Purchase | | <u>Rp. 721,300,000</u> |
| Items available For sold | | Rp. 821,798,994 |
| Ending | Inventory | <u>(Rp. 117,019,191)</u> |
| COGS IDR | | Rp.704,779,803 |

Sales : 27,752 Pcs x Rp. 27,500 = **Rp. 763,180,000**

Gross Profit:

| | | |
|--------------------------|---------------------------|--------------------------|
| Sale | | Rp. 763,180,000 |
| Initial | Inventory Rp. 100,498,994 | |
| Purchase | <u>Rp. 721,300,000</u> | |
| Items available For sold | | Rp. 821,798,994 |
| Ending | Inventory | <u>(Rp. 117,019,191)</u> |
| HPP | | <u>(Rp. 704,779,803)</u> |
| Gross Profit | | Rp. 58,400,197 |

Is known price sell product per piece , namely Rp. 27,550;

Basic Price Sales :

| | | |
|--------------------------|---------------------------|--------------------------|
| Initial | Inventory Rp. 117.019.191 | |
| Purchase | <u>Rp. 708,900,000</u> | |
| Items available For sold | | Rp. 825.919.191 |
| Ending | Inventory | <u>(Rp. 117,682,203)</u> |
| COGS IDR | | Rp. 708,236,988 |

Sales :

$$27,774 \text{ Pcs} \times \text{Rp. } 28,000 = \text{Rp. } 777,672,000$$

Gross Profit:

| | | |
|--------------------------|------------------------|--------------------------|
| Sales | | Rp. 777,672,000 |
| Initial | Inventory | Rp. 117.019.191 |
| Purchase | <u>Rp. 708,900,000</u> | |
| Items available For sold | | Rp. 825.919.191 |
| Ending | Inventory | <u>(Rp. 117,682,203)</u> |
| HPP | | <u>(Rp. 708,236,988)</u> |
| Gross Profit | | Rp. 69,435,012 |

Based on research conducted on inventory data and reports recording supply goods merchandise from PT products. Dua Kelinci at CV distributor. Muti Indofood Lestari then can concluded that sale from January arrives by March 2023 already happen quite an increase significant so that profit earned Enough in accordance with hope company namely Rp. 55,571,494 in January 2023 it will increase to Rp. 69,435,012 in March 2023

Table 3. Product Profit Inventory PT. Two Rabbits Period January-March 2023

| No | Month | Initial Inventory | Ending Inventory | Profit |
|----|---------------|-------------------|------------------|------------|
| 1. | January 2023 | 27,390,000 | 100,498,994 | 55,571,494 |
| 2. | February 2023 | 100,498,994 | 117.019.191 | 58,400,197 |
| 3. | March 2023 | 117.019.191 | 117,682,203 | 69,435,012 |

Supplies on CV. Muti Indofood Lestari for PT products. Dua Kelinci in January 2023 will reach IDR. 100,498,994 with achievement profit amounting to Rp. 55,571,494 later profit earned increases in the month February 2023 amounting to Rp. 58,400,197, with mark supply goods trade amounting to IDR 117,019,191. On the moon March profit company Keep going increase from month previously that is amounting to Rp. 69,435,012, with mark supply goods trade amounting to Rp. 117.682.203.

For That necessity company do management good supplies , because increase profit from sales made by the company. Supply Of course it's also necessary kept constant consistent and caring possibility If happen a must request fulfilled. Function supply No only For take care of needs customer still fulfilled , but also can guard trust customer naturally can increase future sales will also be increase significant profits like hope company.

Based on results study that management supplies made CV company. Muti Indofood Lestari against supply PT products. Two Rabbits Enough Good so that obtained significant profits from January arrives by March, then from That can We say that supply goods trade can influence big small A company obtain profit. For get optimal profit of the company must do consideration specifically one possible factors influence profit that is supply goods merchandise. This thing in line with research (Yusuf, 2005) which argues that profit as one things that must be done noticed in determination supply goods merchandise Because in a way simple profit the is profits obtained company in every One period or unit time certain in accordance with recording every company.

Supply become component main in activity operational company so from That company must pay attention supplies. Companies can lost sale nor income will be give rise to happen subtraction profit business if company fail in manage account supplies(Euis & Warsiati, 2021). Related with research conducted by Eriani (2020) that with sufficient supply goods trade so the profit that the company will get will increases. Because that 's important A company do analysis supply goods trade in a way regular.

Every company Of course just will try give profit maximum maybe , however Of course just Lots possible factors influence profit that's one of them supplies. In a turnover distributor company supply goods trade from warehouse to very consumer important and of course just will determine profit to the company , because If company excess in stockpiling inventory in the warehouse without channel or distribute goods the so Of course just will experience bankruptcy and loss. For avoid matter like This Of course just company must pay attention to stock from inventory in warehouse as well as Analyze the market and tastes consumer For determine amount items that will saved warehouse.

In aspect management supply This usually CV. Muti Indofood Lestari will do activity promotion or do discount marketing goods merchandise to existing outlets become customer. Activity This done For prevent accumulation goods excessive merchandise warehouse. So from That management the right supplies naturally will help company in arrange rotation supply goods sure trade just will influence increase profit company. That thing supported with research (Yusuf, 2020) that can concluded management the right supplies go a long way company in arrange scheme and flow rotation supply goods.

Apart from that research also shows that level sales and inventory goods merchandise influential to profit company, where sale from month January until March the more increase Of course just profit will be obtained company increases. Results are appropriate with research put forward by (Ningsih & Permatasari, 2020) level sales and inventory goods trade influential positive and significant to profit company It means that level sales and inventory goods trade in a way simultaneous influential to profit company.

Acoording by Feng & Fay (2020) Drawing on the contingency theory of organizations, we develop a comprehensive framework that studies the moderating roles of retailer competencies, retailer resources, and retail environment. Through panel fixed effects estimation, we identify ten contingent factors that significantly moderate the relationship between NSC and profit. Specifically, e-tail experience, total experience, receivables intensity, retailer innovativeness, industry e-tail prevalence, and industry concentration positively moderate the association between NSC and subsequent profitability, while inventory turnover, sales force intensity, capital intensity, and firm size negatively moderate this association. In addition, we explore how individual measures (i.e., store closings and store openings) are associated with retailer profitability and find consistent results. Anecdotal and statistical evidence indicates that NSC is a sufficient measure of store management actions. The study has important implications for how retailers should manage their channel distribution strategies and resource allocation decisions(Diba & Xie, 2019; Amar et al., 2021).

The result by Indriyani (2020) Through the process of collecting data and analysis of informants' statements at PT. Pos Manado, the researcher concluded that the implementation of warehouse management system at PT. Pos Manado has improved enough, although it still has several things that need to be upgraded. Because of the high level of efficiency of the warehouse management system carried out by PT. Pos Manado makes no items held in the storage room, even though there are customers who complain when sending packages usually occur not at the warehouse but rather at the airport or the obstacles during the shipping process which are overloaded at certain times before Ied, Christmas and New Year. At PT. Pos Manado itself has no problems

with the number of staff and vehicles used for package delivery(Diba & Xie, 2019;Mor et al., 2021)

Sesearch conducted by Damayanti et al., (2020) stated that the role of the merchandise inventory accounting information system in smooth distribution at the distributor warehouse of PT. Satria Karya AdiYudha Sidoarjo is still inadequate so the author proposes an accounting information system that is in accordance with adequate merchandise release procedures so that the inventory accounting information system at the distributor warehouse of PT. Satria Karya Adi Yudha(Imawati Yousida, 2021;Paillin & Tamaela, 2019).

Research Khasanah & Sakti (2023)shows the submersible pump sales forecast for the next 2 years with the results of inventory optimization using EOQ in JDS-03-1 of 408 units for the optimal order quantity in one order, reordering is done when stock is at 258 units. Meanwhile, for JDS-05-1, the optimal order quantity in one order is 522 units, reordering when inventory is at 396 units. Using the EOQ method can optimize the order quantity for each message of IDR. 66,655,452 in 2022 and Rp. 53,748,336 in 2023, this can save inventory costs incurred by PT. XYZ and can determine efficient reorder points(Putri et al., 2021).

Research Stephany et al., (2021)The results of the research show that the Grand Media Muara Bungo Bookstore has made efforts to carry out merchandise inventory management, demonstrated by coordination between the merchandise warehouse and the store department so that stock remains available. However, problems are still found, especially regarding late delivery. goods and the lack of availability of inventory in the warehouse, so this disrupts the buying and selling process and reduces profits. The obstacles faced are that the storage of merchandise inventory in the warehouse is not grouped according to type and size, making it difficult to search when there is a demand for goods, supervision of merchandise at the Grand Media Muara Bungo Bookstore is less than optimal due to a lack of Human Resources (HR), and limited and empty inventory of certain goods at the Distributor. Meanwhile, the efforts made are storing merchandise inventory based on grouping according to the type and size of the merchandise, increasing the number of Human Resources (HR) and placing early orders on merchandise inventory that may experience inventory shortages. from the Distributor(Maisaroh et al., 2019; Sinaga, 2021).

Based on the results of the research and discussions that have been carried out Putri et al., (2021), it can be concluded that PT TDM Sukabumi already has the elements of internal control based on COSO in its company, namely the control environment, control activities, risk assessment, information and communication and supervision have also been implemented, although several deficiencies are still found. There are multiple tasks due to the unclear separation of duties and responsibilities, there is no accounting department and

some activities do not have forms to guarantee the correctness of the data. Meanwhile, other internal control components are running well and effectively. Based on the results of the research that has been carried out, it can be concluded that this system is an application for an inventory control system in the warehouse which functions to record outgoing and incoming goods by warehouse staff at the Maranatha Electric Store which produces an Inventory Card report which produces information on the amount of stock and COGS (cost of goods sold). In its application, this system uses the Inventory method, namely Average Cost in producing COGS (Cost of Goods Sold) using the Cut/Off Montly technique, with the application of recording the report using the perpeptua method.(Swasono & Prastowo, 2021;Chusminah et al., 2019)

CONCLUSIONS AND POLICY IMPLICATIONS

Conclusions

Based on the results and discussion regarding Analysis of Merchandise Inventory Management in Efforts to Increase Sales and Business Profits of PT Products. Two Rabbits at CV Distributor. Muti Indofood Lestari can conclude that good merchandise inventory management is one of the factors that plays an important role in increasing profits at CV distributors. Muti Indofood Lestari in Medan Sunggal. Without good management, the company will not know when to order or sell goods, which can cause losses to the company. Management of inventory at CV distributors. Muti Indofood Lestari is supervised by the Head of Warehouse. This is because without strict supervision of the entry and exit of goods it will affect the system and recording of goods so that it will also affect the increase in company profits. Inventory management for January to March 2023 has been carried out effectively by CV. Muti Indofood Lestari, this can be seen from the level of inventory from month to month which has increased so that the company obtained a significant increase in sales and profit, where the increase in sales was Rp. 777,672,000 and an increase in profit of Rp. 69,435,012 in March 2023.

Suggestion

There is a need for good goods management, by utilizing the digital era in managing goods, such as viewing and monitoring stock of goods so that the distribution of goods remains well controlled and smooth, which ultimately has an impact on customer trust and increased company profits.

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