

Inventory Management Analysis in Creating Corporate profits

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ABSTRACT

This research was conducted at PT. Ade Sultra Persada which is located on Jl. Y. Wayong ByPass Lepo-lepo, Kendari, Southeast Sulawesi. The object of this research is inventory management in creating profit that uses in addition to the period order quantity method, it also uses the last-in-first-out (LIFO) method. Sources of data used are observations and interviews of tax and accounting staff. Secondary data sources are income statements and cash flow statements, lists of assets, depreciation, and annual tax returns. The analytical method used in this research is descriptive analysis. inventory management PT. Ade Sultra Persada The gas station unit is not in accordance with the applicable Organizational Work Procedures (TKO). The fuel supply storage depot must be strategically located, in order to avoid flooding like several years ago, to anticipate the occurrence of losses caused by the fuel distribution pipe not being managed properly, it is still necessary to check periodically to avoid fuel evaporation caused by the pipe, when to fill up supplies. The fuel in the depot has not been controlled properly, resulting in the company experiencing losses or decreasing profits due to evaporation.



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1. Introduction

The current economy has developed rapidly, along with the development of increasingly sophisticated Science and Technology. So that the competition between companies is becoming increasingly rapid. The existence of increasingly fierce competition between companies encourages every company to analyze the supply of fuel properly so that the company continues to run to achieve its desired goals. Inventory is the wealth of companies that have a role in business operations, so companies need to carry out proactive management, meaning that companies must be able to anticipate the conditions and challenges that exist in inventory management to achieve the final goal, namely to minimize the total costs that must be incurred by the company for handling inventory. Determining the amount of inventory in the company will reduce the profits earned. The presence of too much inventory will result in a waste of costs, but if it is too little it will result in the loss of the company's opportunity to make profits if demand is greater than expected demand. For this reason, it is important for every type of company to supervise or control inventory, because this activity can help to achieve a level of efficiency in the use of inventory.

Basically all companies carry out planning and inventory of materials with the main objective of reducing (minimizing) costs and maximizing profits within a certain time. In

planning and supplying fuel, the main problem occurs is to organize the most appropriate supplies so that production activities are not disrupted and the funds invested in material supplies are not excessive. These problems affect (1) how many quantities will be purchased in a certain accounting period, (2) how much or what quantity will be purchased every time a purchase is made, (3) when an order for materials must be made, (4) what is the minimum quantity of materials which must always be in safety stock so that the company avoids production bottlenecks due to material delays, and what is the maximum quantity of material in the fuel inventory so that the funds held are not excessive. (Enggar: 2017)

Every company that carries out business activities generally has inventory. Its existence is not only considered as a burden (liability) because it is a waste, but at the same time it can also be considered as wealth (assets) that can be immediately disbursed in the form of money which will later be related to financial statements. In financial statements, inventory is very important because neither the income statement nor the balance sheet can be prepared without knowing the value of the inventory. Errors in inventory valuation will immediately result in errors in the income statement and balance sheet. In the profit and loss calculation, the inventory value (beginning and ending) affects the cost of goods sold (COGS).

Public Fuel Filling Station (SPBU) is one of the public infrastructures used to distribute products from PT. Pertamina and distributes the need for fuel oil in the community, so that gas station entrepreneurs who have a position as working partners of PT. Pertamina has a duty to serve the needs of the motorized vehicle user community for fuel in an orderly, fast, easy, comfortable and safe manner. The existence of facilities for the community in the form of gas stations as fuel distributors certainly provides many benefits for the community to obtain fuel oil (BBM). Fuel oil, especially premium fuel, is one of the fuels that is generally used by the majority of the community today, because the price is cheaper than other fuels provided by gas stations. The main type of fuel is premium, the price is cheaper than Pertamax and Pertalite, this is because the government allocates the subsidy only to premium fuel types, it aims to overcome the excess burden of the State Budget. Because if not, the State Budget will certainly experience instability which has a direct impact on the stagnation of national development. On the other hand, gas station operators have lower profits when compared to people who prefer to use Pertamax and Pertalite fuels.

A phenomenon that often occurs in the gas station business industry is the evaporation of fuel, every liquid goods there must be losses including evaporation which can affect net profit. Susilawati (2016) explains that income, operating costs, inventory turnover have a significant effect on net income at gas stations. However, Ernawati (2015) explains that inventory turnover does not moderate the relationship between operational cost efficiency and net income. Gessong Yulius (2012) explains that the minimum inventory must be in the warehouse or tank in order to create an inventory control. However, Chandra Michel (2014) shows that inventory control policies are not efficient, meaning that inventories can still be kept lower. The net profit of a company can be influenced by the phenomena that occur within the company as well as what happens at gas stations where fuel evaporation occurs more often. Profit or profit can be defined in two ways. Profit in pure economics is defined as the increase in an investor's wealth as a result of his investment, after deducting the costs associated with that investment. Meanwhile, profit in accounting is defined as the difference between the selling price and the cost of production. The difference between the two is in terms of cost definition. (Ismail: 2013)

Profit is the element that is of most concern to users because profit figures are expected to be rich enough to represent the company's overall performance. The meaning of

profit in general is the increase in wealth in a period that can be enjoyed (distributed or withdrawn) as long as the initial prosperity is still maintained. This kind of understanding is based on the concept of capital preservation. This concept distinguishes between profit and capital. Capital means the stock of service potential or prosperity, while profit means the flow of prosperity. With the concept of capital preservation, it can be distinguished between return on investment and return on investment as well as between operating transactions and owner transactions. Furthermore, profit can be viewed as a change in net assets so that various capital valuation bases can be applied.

Profit is an increase in capital (net assets) originating from side transactions or transactions that rarely occur from a business entity, and from all transactions or other events that have a business entity during a period, except those arising from income (revenue) or investment by the owner (Baridwan, 1992). Supposedly with the analysis of fuel inventory that is applied in the company to trigger an increase in company profits, the cost of the inventory can be reduced as little as possible. In addition, with the analysis of fuel inventories, the company will be able to reduce the cost of fuel inventories outside of the larger demand than the expected demand.

The calculation of the cost of goods is done by adding up all the elements of the cost of production, while the cost of production per unit is determined by dividing the total cost of production by the volume of production produced or expected to be produced. This method, which should be used when dealing with accounting principles, affects both the total cost of production and the way it is presented in the income statement. PT. Ade Sultra Persada is a company engaged in three business divisions, namely Ice Factory, Supermarkets and Gas Stations (General Fuel Filling Stations). And this research was conducted at the company's gas station.

2. Literature Review

Financial Reports

According to (Kieso, 2007) the notion of financial statements is that financial statements are a means that can be used by entities to communicate conditions related to their financial condition to interested parties both from internal entities and external entities. Based on PSAK No. 1 (2015) the objective of the Financial Statements is to provide information about the financial position, financial performance and cash flows of an entity that is useful for the majority of report users in making economic decisions.

Profit

Profit is an increase in capital (net assets) originating from side transactions or transactions that rarely occur from a business entity, and from all transactions or other events that have a business entity during a period, except those arising from income or investments by the owner. (Baridwan, 1992). Understanding profit in general is the difference between the income above the costs in a certain period (period). Profit is often used as a basis for taxation, dividend policy, investment guidelines and decision making and predictive elements (Harnanto, 2003).

Cost

The term cost is generally used for the sacrifice of economic benefits to obtain services that are not capitalized in value. Expenses are costs that cannot provide benefits in the future, or are identical to costs or costs that have expired. Production costs are all costs

and economic resources incurred during the production process to produce a product from raw materials into finished goods. (Mulyadi, 2012)

Inventory

Inventory is stock of materials used to facilitate production or to satisfy customer demands. (Schroeder, 2000). Inventory is an asset that includes goods belonging to the company with the intention of being sold within a certain business period, or inventory of goods that are still in progress or in the production process or inventory of raw materials waiting for their use in a production process. (Rangkuti, 2004).

3. Research Method and Materials

This research was conducted at PT. Ade Sultra Persada which is located on Jl. Y. Wayong By Pass Lepo-lepo, Kendari, Southeast Sulawesi. The research will be planned for March to April 2019. The object of this research is inventory management in creating profit using the period order quantity method in addition to using the last-in-first-out (LIFO) method. Sources of data used are primary data sources and secondary data sources, primary data sources through observation methods and direct interviews with parties or departments related to existing data, especially on tax and accounting staff. Secondary data sources, namely data obtained from companies such as financial statements (income statements and cash flow statements), lists of assets, depreciation, and annual tax returns. Questions asked related to inventory management, company costs, and accounting policies. The analytical method used in this research is descriptive analysis, which explains in detail about inventory management that affects the cost of inventory to create profit.

4. Results and Discussion

Company Income Statement

Inventory management is a dominant factor in a process to run the company's business, because shortages and excess inventory materials will cause costs and will affect the sales process, therefore it is necessary to hold inventory management properly, how to maintain customer demand for fuel services, how to anticipate evaporation, are there any authorities such as government agencies that supervise the operation of distributing fuel to the public, and what methods are used for stock distribution?

Related to this, Mr. Amun Rante as Operational Manager of the Gas Station Unit gave an explanation. To maintain customer demand, we must pay attention to the stock of fuel stock so that there is no shortage of supplies in the new depot, we order fuel supplies to Pertamina. We can be more careful in receiving fuel supplies, but if evaporation is still in a reasonable stage and is still within tolerance, we can understand that liquid objects, especially fuel, must occur which is called evaporation, the monitoring of the fuel is carried out by the Supreme Audit Agency (BPK) Pertamina Audit Team and Downstream Oil and Gas Regulatory Agency (BPH Migas), and the method used in stock distribution is the last in, first out (LIFO) method.

Inventory Management Analysis The

purpose of inventory management is to provide the necessary fuel inventory in the stock storage tank stock so that it can run smoothly without a shortage or excess of fuel inventory so that inventory costs can be kept to a minimum.

Based on the results of research that has been done at PT. Ade Sultra Persada, Kendari city gas station unit, for the analysis of inventory management, the company uses the Period

Order Quantity (POQ) method as the definition of POQ is a system for managing fuel inventories considering the importance of this problem applying a fast, precise, and accurate inventory. Why the company PT. Ade Sultra Persada uses the Period Order Quantity (POQ) method because considering the increasing needs of customers or the public for fuel oil (BBM), this method is also one method of controlling fuel inventory which aims to save total inventory costs (Total Inventory Cost). by emphasizing the effectiveness of the frequency of ordering fuel to be more patterned.

In connection with the results of the researcher's interview with one of the staff of PT. Ade Sultra Persada that how to maintain customer demand for fuel services, how to maintain the supply or stock of fuel, and what methods are used in distribution of supplies or stock? So Mr. Amun Rante as Operational Manager of PT. Ade Sultra Persada Gas Station Unit provides an explanation regarding the management or handling of fuel supplies, namely:

"To maintain customer or community demand, we must pay attention to fuel supplies, both depot supplies and tank stock supplies, we provide fuel stocks by submitting a BBM request to Pertamina a day before the fuel supply is completely depleted at the depot and in the tank stock, considering that we also purchase supplies once a month with large capacities, and the methods used in our company are the POQ and LIFO methods."

Depreciation/Evaporation of BBM

Every liquid goods must have losses including evaporation, the problem is how we control it as much as possible for efficiency and provide good things to partners including the community, losses experienced by gas stations due to delivery of fuel tanks are Pertamina's responsibility, as well as when shipping by sea , Pertamina will ask for a claim for the shortage of fuel ordered.

Through the New Version of Integrated Fleet Management Information System, it is hoped that the management of fuel distribution using tank cars from Pertamina to gas stations can be monitored more optimally so that delivery can be on time, to the right destination, and in the right quantity. Therefore the company uses the POQ method so that the delivery of fuel supplies is on time. How to anticipate the occurrence of evaporation, whether the evaporation is known immediately, what is the mechanism so that evaporation is known, whether by calculation or measurement. Again, Mr. Amun Rante as the Operational Manager of the SPBU explained that:

"To anticipate the occurrence of evaporation, we recommend that the Fuel Receipt Supervisor be more careful in receiving fuel supplies, but if the evaporation is still in a reasonable stage and is still within tolerance, then we can understand, whose name is fuel or liquid, there must be something called evaporation, the matter of evaporation is known after we make a sale. In addition to paying attention to the supply of fuel, we also have to be careful with supervision when filling supplies in stock depots and tanks, as the supervision is supervised by the Supreme Audit Agency (BPK), Pertamina's Audit Team, and the Downstream Oil and Gas Regulatory Agency (BPH Migas). "

By looking at the overall data above, it can be ascertained that PT. Ade Sultra Persada experienced a significant decrease in profit, especially in 2016 which was only Rp. 874,383,089 or around 1.77% because at that time the evaporation of fuel was very high compared to the previous year, and indeed at that time there had also been flooding, rainwater entered the in the stockpile of fuel supplies. So the profit in 2016 decreased by IDR 419,620,725 or 32.43% compared to the previous year, which was IDR 1,294,003,815 or 1.87%.

Gas Station Profit Creation

Good company management always implements an orderly and well-organized administration. One of the administrations that must be made is financial reports, good and easy-to-read financial reports are very important for company management. This financial report includes transactions of purchases, sales, income, company operating expenses and employee salaries. For gas station profits in 2015 - 2017 by looking at the table above, there is one report that the creation or achievement of profits greatly decreased, namely in 2016 it increased at that time according to the results of the researcher's interview with Mr. Amun Rante as Operational Manager of the SPBU said that the

cause of the decline profit at that time was the flood factor that entered our fuel stock storage, the fuel stock could not be sold because it was mixed with rainwater, our fuel stock was reduced and we could not immediately order supplies to Pertamina ahead of time because we follow government rules.

With this, the researcher concludes that a good, correct, and thorough inventory management process will have an impact on the creation of profits. If we manage our inventory well, we follow existing mechanisms, use good and correct methods, we anticipate leaks by checking all pipes, we can be sure that profit creation will increase even more.

the company in 2016 experienced a decline this was due to the flood factor at that time. The researcher gives a little advice to the company that in addition to paying attention to inventory management, the company also always pays attention to a strategic place for its depot to avoid flooding, besides that it also always provides understanding and promotion to consumers or the public regarding the use of premium fuel, precisely to switch to pertalite or Pertamax, considering that Pertalite and Pertamax are more profitable than premium sales, besides Pertalite and Pertamax are more profitable, Pertalite and Pertamax are also very good for consumer vehicle engine performance parameters.

In addition to inventory management which has an impact on the company's profit creation. Because inventory management is a system used by the company as a report for top management as well as a measuring tool for company performance and can also be used to help make inventory policies, such as keeping the company from running out of inventory so that it can result in loss of income or profit, anticipating losses or losses that may occur. caused by the fuel pipeline. However, apart from liquids, especially fuel, there must be something called evaporation and we must also return to the government's policy that the distribution of fuel supplies is regulated by the Downstream Oil and Gas Regulatory Agency (BPH Migas), which is one time filling in the depot for one month. with details of receiving stock from 1,000,000 to 4,000,000 tons in total for one month.

Thus, the company's operational management using the Period Order Quantity (POQ) method is a system for managing fuel inventories, given the importance of these problems, an inventory system that is fast, precise, and accurate is applied. The POQ method is used because it is one of the methods in controlling fuel inventory which aims to save the total inventory cost (Total Inventory Cost) by emphasizing the effectiveness of the frequency of fuel orders so that it is more patterned.

The connection with previous research, namely the research of Yulius Gessong Sampeallo (Analysis of Inventory Control at UD. Bintang Furniture Sangasanga) as a benchmark for the preparation of this thesis, is in line with the results of this study that inventory control or management is a system used by the company as a report for top management and inventory managers. as a measure of inventory performance and can be used to help make inventory policies, such as keeping the company from running out of inventory so that it can result in loss of revenue and operating profit. Or keeping purchases on

a small scale can be avoided because this results in large ordering costs, so the company always has the right inventory and quantity, at the right time, and within the specified specifications or quality so that business continuity can be guaranteed/undisturbed. .

The following is an explanation of the amount of profit creation of PT. Ade Sultra Persada gas station unit:

SPBU

Sales Sales of gas stations in the last three years, in 2016 there was a decline in sales due to flooding at that time. According to the results of the researcher's interview with Mr. Amun Rante, the company's operational manager said that in 2016 the company was flooded, so that water entered the fuel supply depot.

Cost of Goods Sold (HPP)

The company's sales are also greatly influenced by HPP because HPP is a tool to determine the company's profit and as a tool to consider orders for fuel supplies that must be received.

Total Business Costs The

company's total operating costs in the last three years, the highest operating costs were in 2017 because the fixed costs in that year were quite high, fixed costs here as the name implies are total costs, regardless of the amount of output produced and these fixed costs are types of costs that do not change in a certain size.

Depreciation Cost

Speaking of depreciation expense, it is important to remember that depreciation is just an accounting mechanism to show the cost of using an asset over time, it has nothing to do with how the item was purchased or its actual physical condition.

Net Profit

In running a business, strategizing a business is an important thing that needs to be done from the start. Business strategy here is the company's efforts to take policies and guidelines that have integrated commitments and actions and are designed to build excellence in business competition to meet and achieve business goals. With this business strategy, the company is able to determine the direction of the company by identifying it in terms of markets, competitors, customers, and so on. To achieve maximum business profit or profit, the business strategy that needs to be implemented is effective promotion.

Total Net Profit

Total net profit for three years was IDR 3,241,557,477.00 which is a very small amount for a large company like PT. Ade Sultra Persada. Therefore, it is recommended to all company staff, especially in the gas station unit to make improvements, starting from the management of fuel inventory, prioritizing the accuracy of each depot filling, routine inspection of the pipe section to avoid leaks or losses, to reviewing the location of the fuel depot or storage tank. , far from flood-prone areas and so on.

5. Conclusion

After conducting research on the analysis of inventory management in creating profit, a case study at PT. Ade Sultra Persada gas station unit Kendari City, researchers concluded that the inventory management of PT. Ade Sultra Persada The gas station unit is not in accordance with the applicable Organizational Work Procedures (TKO). The fuel supply storage depot must be strategically located, in order to avoid flooding like several years ago,

to anticipate the occurrence of losses caused by the fuel distribution pipe not being managed properly, it is still necessary to check periodically to avoid fuel evaporation caused by the pipe, when to fill up supplies. The fuel in the depot has not been controlled properly, resulting in the company experiencing losses or decreasing profits due to evaporation. Based on the discussion and analysis that has been done, the authors suggest that the company should review the location of the fuel depot or storage tank, away from flood-prone areas, and so on. , when is the right time to fill up fuel supplies, don't fill up during the day, because if the filling is done during the day, there will automatically be a lot of evaporation caused by the hot sun, it should be done in the morning or evening.

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