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Internal Controls Over Trade Stock at The UIKA Bogor Employees' Cooperative for The Period 2025

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ABSTRACT

This analysis aims to evaluate the inventory recording and control systems at the Ibn Khaldun University Employees Cooperative (KIKA). The cooperative employs a perpetual inventory method and implements internal controls over inventory. The researcher conducted a study using the stock valuation method to determine the total inventory value related to the management of trading stock, particularly with a view to improving the productivity of the inventory rate budgeted by the cooperative. This case study is of a descriptive nature, presenting information based on calculations that detail the inventory management applied at the cooperative and comparing these findings. The research results indicate that although the recording system has been computerised, there are still weaknesses in inventory classification and control, which have the potential to cause discrepancies. Data analysis for the period from January to July 2025 shows a significant increase in the cost of goods sold (COGS), caused by a rise in the volume of merchandise purchases. The presentation of inventory in the cooperative's financial statements still reflects a detailed classification of inventory. The cooperative is continuously strengthening its internal control systems and developing a more structured inventory information system to support more effective and accountable managerial decision-making.

Keywords: *Inventory, Internal Control, Perpetual System, Cost of Goods Sold,*

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INTRODUCTION

A cooperative is a legally recognized organization founded on the principles of economic democracy and solidarity. It consists of members who collectively manage a stock of goods. The establishment of a cooperative is based on the principles of solidarity and mutual aid, particularly in providing support to members in need of subsidies for cooperative necessities, including basic foodstuffs, household goods, and office supplies. According to the Constitution of the Republic of Indonesia No. 25 of 1992 regarding Cooperatives, a cooperative is a substantive activity comprising several members or a legally established cooperative entity that operates in accordance with cooperative guidelines as a hub of the people's economy based on the principle of solidarity(Widya Astari & Rustiana, 2015). Facing competition in today's global market, the role of cooperatives is vital and strategic for the national economy, particularly in promoting public welfare. Moreover, this era offers new opportunities for progress and the realization of a just and prosperous society.

Inventory control is of paramount importance in any industry. The challenges faced stem from inaccurate inventory control practices, ranging from structural issues to service-related problems during the production process. The trading industry must be proficient in calculating the inventory to be used in the manufacturing process; poor management will result in significant operational fraud, making it unnecessary to hold inventory that is not sold by the trading industry, such as funds for industrial procedures, warehouse contract funds, shortage funds, and reserve loss funds due to the expiration of goods stored for a long time.

Management's role is to ensure that operations, including all activities within the trading industry, are conducted in accordance with established procedures. With the emergence of finished goods operations, it is essential that all these activities operate in line with pre-determined procedures. The primary objective of internal controls regarding installments is to guide the approval process for goods installment payments, thereby preventing installment-related losses and reducing overdue debt (Nugraha Putra et al., n.d. 2025).

Therefore, a recording system and inventory accounting are necessary, as inventory of merchandise can affect financial statements. The recording system serves to manage warehouse inventory. The function of the inventory information system is to provide a mechanism for recording inventory data and maintaining outlines commodity preparation, converts documents into data sets, and coordinates with customers (Amarudin & Sofiandri, 2018; Maulida et al., 2020). The inventory information system supports and determines the timing of orders as well as the required quantities, ensuring that inventory is always available when needed, particularly in urgent situations.

KIKA Universitas Ibn Khaldun is a cooperative focused on the trade sector, with activities that involve a high degree of complexity. This necessitates highly precise planning and control, particularly in inventory control—specifically within the accounting system and inventory management—as these bookkeeping and inventory management mechanisms directly impact the business's operations, particularly its profitability.

Several issues, such as role overlap, weak cash supervision, and the ineffective functioning of the accounting department, create opportunities for fraud or embezzlement. Furthermore, it is crucial to evaluate and strengthen the internal control system, such as through routine independent audits, as well as the segregation of duties between cash receipt, recording, and financial reporting. This can help improve the efficiency and effectiveness of cooperative management and minimize the risk of fraud, thereby ensuring the cooperative's objective of improving members' welfare is achieved.

The quality of financial statements refers to the level of detail in the information presented in the financial statements, which are derived from a balance sheet that is highly accurate and truthful, and which can assist customers in making decisions regarding the cooperative's internal controls. According to Financial Accounting Statement (PSAK) No. 1 of 2007, the specific qualitative criteria for financial statements are that they must be understandable, relevant, credible, and reliable. To produce high-quality financial statements, human resources who understand and are competent in the field of accounting are required. Additionally, the implementation of an efficient internal control system is necessary to prevent fraud (Ni Luh et al., 2017).

According to Barchelino et al., (2016), However, in practice, bookkeeping and inventory valuation have not been efficiently applied by the company for several reasons, such as limited references regarding bookkeeping and the estimation of the latest reserve values, a lack of understanding of accounting among company staff to implement suitable techniques, and non-compliance with established procedures, as managers and staff worry that changing the existing mechanisms to new ones will make it difficult to adapt to the schemes that have been applied by the business entity all this time (Anwar and Karamoy, 2014).

The preparation of the inventory balance sheet is a critical component of preparing the income statement and balance sheet; these statements cannot be accurately reconciled without determining the value of inventory. Discrepancies in transaction recording and inventory valuation will directly result in errors when preparing the income statement and balance sheet. Therefore, businesses must follow Financial Accounting Standards (SAK), specifically Financial Accounting Standards Statement (PSAK) No. 14, which explains inventory valuation based on key principles for inventory accounting (Manengkey, n.d.2014).

DEFINITION OF INTERNAL CONTROL

Internal control is a monitoring method designed to address identified risks or to achieve control objectives (Tuanakotta, 2014: 127). According to Krismiaji (2002: 218), the definition of internal control refers to substantive or technical measures implemented to protect and safeguard assets, generate accurate and reliable information, enhance knowledge, and support management policies. The spontaneous interaction between the target period and the internal control system can be applied to achieve the company's objectives. If management cannot accurately identify potential threats, then management can design appropriate strategies, including the establishment of internal controls. The objective of a business entity in implementing an internal control system is to encourage management to develop more precise and effective operational procedures (Permatasari, A dan Wawolangi, J 2022).

The objectives of internal control are as follows: Strategic planning in managing the organization, Enhancing operational capabilities, Ensuring the reliability and accuracy of administrative documents and financial repo rts, Compliance with laws and regulations.

COMPONENTS OF THE INTERNAL CONTROL SYSTEM

According to Maruta et al. (2015) dan Naibaho, (2013) internal control has five system components: a. Control environment: The environment that supports internal control, including integrity, ethics, and competence. b. Risk assessment: The process of identifying and analyzing risks that could affect the organization's objectives. c. Control activities: Actions taken to mitigate risks, such as policies, procedures, and monitoring. d. Data management and communication: Methods for collecting, processing, and distributing data that are useful for internal control. e. Monitoring: The process of monitoring and evaluating the internal control system.

The existence of effective and structured internal oversight in managing finished goods production ensures that corporate managers receive this information, which helps enhance their understanding of accounting principles in business operations and is beneficial when determining outcomes, particularly regarding accountability for business control. Internal management based on the objectives of the required plan components can result in well-organized corporate management activities when calculating the total maximum inventory controlled by the business entity, anticipating criminal acts and data manipulation that could threaten and damage the corporation's reputation, preventing procedural violations, and providing physical protection to safeguard assets from loss.

DEFINITION OF INVENTORY

Inventory held by a company refers to goods in the manufacturing process that must be maintained until the final stage of financial recording and have not yet been sold; this is known as merchandise inventory (Anita & Khairiah, 2022). Inventory is an investment comprising goods held by a business entity for the purpose of temporary marketing within a duration determined by transaction standards, or logistics occurring during the manufacturing stage, even though the supply of raw materials that become semi-finished goods for consumers is still ongoing with the manufacturing process. According to Pebriana et al., (2025), inventory is one of the tools used to visualize the stock held by a company based on business category. In trading companies, inventory consists of products purchased for resale without undergoing a change in form. Meanwhile, in manufacturing companies, inventory includes raw materials that are processed into finished goods before being sold.

OBJECTIVES OF INVENTORY CONTROL:

Meeting needs: Meeting the needs of customers or users by providing the goods they need. Reducing costs: Reducing storage and inventory management costs. Improving efficiency: Improving operational efficiency by maintaining inventory with precision and optimal lead times. Reducing risk: Reducing the risk of stockouts or excess inventory.

Types of Inventory:

Raw materials: Materials used to create products, such as primary commodities or components. Work-in-progress: Inventory that is still in the manufacturing process but not yet fully completed. Finished goods: Inventory that has been manufactured and is ready for sale or use. Spare parts: Inventory used during the repair or improvement of product components or manufacturing equipment. Consumables: Goods used for daily consumption, such as food or beverages.

Functions of Inventory

Decoupling Stock: Inventory that allows a company to fulfill customer orders without relying on distributors. Working Stock: Minimizes costs associated with ordering and storage, and helps secure discounts. Safety Stock: To anticipate and prevent risks related to ordering and supply. Stability Stock: Adapting to predictable ordering patterns at any time, based on expertise or information, such as seasonal demand. Physical Stock: Minimizing product delays by having the company keep inventory on hand to encourage purchases.

Inventory Financing Category

Operating expenses. The following are classified as operating expenses: Warehouse contracts, warehouse management, Warehouse manager's income, Electricity, Capital tied up in inventory, Health and safety insurance, Losses, Depreciation. Capital financing typically accounts for the largest component of inventory financing costs, whether in the form of interest expenses if the capital comes from a loan or opportunity costs if the assets are privately owned.

Order financing is a method of directly calculating the total financing cost of a request. In detail, financing covers order creation and shipment payments, compensation, correspondence, acceptance cross-checks, delivery to storage, current liabilities, and so on. Covering inventory carrying costs through payment methods may result in goods not being available when needed. Essentially, opportunity costs are not part of actual (real) costs, but rather represent the financing of this inventory shortfall. In the trading industry, this is one of the opportunity costs that can be delayed during the production stage due to a lack of processed components, including, among others, the manufacturing opportunity budget for processing equipment and personnel (Tamodia, 2013)

Definition of Inventory Control

Inventory control refers to the measures a company takes to ensure the availability of essential products, thereby facilitating effective business management so that operations run smoothly and efficiently, transactions are processed easily, and the business secures the lowest possible costs. Similarly, cooperatives provide for members' needs and conduct transactions according to members' requirements. The management approach involves ensuring that goods are stored under appropriate conditions for extended periods to prevent supply shortages. In establishing and ensuring that lead times for anticipating reserves are effectively applied, this prevents supply shortages while maintaining the necessary quantity of inventory. (Herjanto in Vikaliana, 2020:8) Based on the above perspective, it can be concluded that the role of inventory management is highly influential in corporations as well as cooperatives, as a matter of accountability to members.

Inventory Presentation

Accounting standards govern annual financial statements by outlining systems for inventory management, the budgeting process for supplies, and ready-to-use formulas for calculating inventory costs. These standards also require that budgeting systems be applied consistently from one phase to the next. The trading sector must present a report on reserve structure on the balance sheet or in a table included in the financial statements. Inventory planning, particularly regarding procurement, may be disclosed in the financial statements.

Implementation of Inventory Control

Control Environment: Credibility & Integrity, Commitment to Competence, Organizational Structure. Risk Assessment: a) Restructuring in dynamic areas, b) Hiring of new employees, c) Accounting decisions. Management Activities: a) appropriate division of roles, b) Appropriate transaction authorization, c) Implementation of merchandise inventory management, d) Procedures for requesting merchandise inventory purchases.

MANAGEMENT INFORMATION SYSTEM

The term "management information system" (O'Brien 2002) refers to a systematic method for preparing data reports while supporting operational activities, management, and policy-making within an organization. Management Information Systems are used to manage data output and input through a streamlined process, and are essential for achieving specific objectives through management activities (Syafitri & Misgianti, 2017) . All information systems encompass three key elements or activities, namely: Converting data into information or input; Performing statistical analysis using estimates in combination with data updates, predictions, or similar elements; Producing outputs or results.

SALES PROCESS

ORDER

Select items to be ordered based on the top priorities of the cooperative's members. Place domestic orders from the warehouse using purchase order forms that have been approved by the manager. During this process, the purchasing department immediately contacts the relevant suppliers for the products to be ordered. Once the ordered products arrive from the supplier at the UIKA Employee Cooperative, the materials storage unit will retrieve the goods following established procedures. In this process, inventory staff will receive a delivery order from the manager that includes at least the supplier's corporate identification, address, mobile or landline number, the quantity of packaged products, the category of delivered products, the date and number of the delivery note, as well as the purchase order number from the UIKA Employee Cooperative fulfilled by the distributor, along with a stamp and signature verifying the validity of the document from the supplier. Subsequently, the receipt for the goods is cross-checked against the copy of the purchase order previously received from the purchasing unit.

The receiving of goods arriving at the location will be reported to the purchasing department, which will audit the conformity of the order against the goods to be stored; however, if there is a discrepancy, the warehouse department will seek verification from the purchasing department regarding whether the shipment needs to be approved by the warehouse or not. If the decision is no, the delivery note will be submitted to the supplier along with information compiled by the warehouse manager in coordination with the purchasing unit, accounting, and the head of warehouse management. The purpose of the purchase order is to maximize internal control over transactions at the UIKA Employee Cooperative. The impact of purchase agreements is crucial in ensuring that all supply payments are handled within an accurate data structure and aligned with management plans (Gunawan et al., 2024) .

STOCK OPNAME

Inventory counting is a system that integrates the estimation and recording of physical stock on a regular basis over a specific period. By implementing periodic physical counts, the cooperative can ensure that the recorded information is accurate and up-to-date. This helps prevent errors in counting, identify defective products, and address waste in unused or critical inventory.

Effective inventory management and the implementation of physical inventory counts can also help improve the operational efficiency of employee cooperatives. By determining the actual quantity of inventory, cooperatives can maximize the utilization of operational costs and prevent unnecessary expenses in warehouse management resulting from inventory levels exceeding the storage capacity of suppliers. Additionally, physical inventory verification allows the cooperative to detect fluctuations in stock demand, estimate future inventory needs, and avoid stock shortages that could hinder the cooperative's operational processes.

The systematic implementation of physical inventory counts can help employee cooperatives ensure the accuracy of their inventory data. By calculating the actual total quantity of goods in stock, this process prevents errors in valuation, identifies discrepancies in managed products, and reduces uncertainty regarding stock shortages.

Inventory counts help employee cooperatives maximize the efficiency of operational costs and prevent unnecessary expenditures that could lead to excess inventory. By understanding inventory patterns and forecasting future inventory needs, they can reduce production lead times and improve overall operational efficiency (Ningrum et al., 2024) .

RESEARCH METHODOLOGY

This analysis was conducted by compiling direct data from the UIKA Employee Cooperative (KIKA) for the year 2025, involving the identification, recording, and reporting of its inventory throughout 2025. The researcher employed a quantitative descriptive approach to examine internal controls over cash transactions and supply transactions. The method for analyzing inventory data of goods stored in the warehouse is linked to transaction records of debits and credits using a quantitative descriptive approach. This quantitative descriptive approach was applied in this study because the records of internal controls for cash and non-cash purchases consist of data (Situmorang & Cahyani, 2023). This research analysis is based on information from the Cooperative located on the UIKA Bogor Campus.

Data collection for this scientific article was conducted through interviews and data gathering. Through interviews, the author interviewed representatives from sectors related to inventory credit transactions at the UIKA Employee Cooperative and accessed data on merchandise credit procurement activities. The data research process used in this study employed a quantitative descriptive research procedure, involving an analysis of the data collected in the field.

In addition to selling its own processed goods, the UIKA Employee Cooperative also sells other processed products produced by other cooperatives located near the store. In determining the informants, the researcher used purposive sampling. According to Sugiyono (2013:218), purposive sampling is a method of selecting respondents based on specific criteria.

RESULTS AND DISCUSSION

Inventory is available in storage areas and in specific locations listed in the business organization's data processing structure when recording incoming or outgoing goods. This issue serves as evidence of negligence in the business entity's inventory bookkeeping, as it creates opportunities for errors in the inventory ledger. The cooperative is named the UIKA Employee Cooperative, or KIKA for short. The naming of the cooperative was the result of deliberations among the cooperative's board of directors, supervisors, and advisors. Fundamentally, the cooperative's functional guidelines are to support the well-being of its members through mutual cooperation. The guidelines mentioned in the mandate of the 1945 Constitution, Article 22, Paragraph 1, state that every economic structure in Indonesia operates through mechanisms of collective effort based on the principle of kinship. In the presentation, it was noted, among other things, that the welfare of the community is prioritized, not that of individual members.

The UIKA Employee Cooperative is a private organization engaged in sales activities, providing a wide variety of daily necessities, including office supplies, stationery, primary and secondary essentials, and beverages. As its name suggests, the cooperative maintains a robust inventory of merchandise that is readily accessible to the public. The cooperative is managed collectively as a single unit. The inventory at the UIKA Employee Cooperative consists of commercial products intended for marketing and packaging, which are resold through standard business operations. However, during inventory categorization, the retail sector has not yet implemented a storage classification system aligned with appropriate standards. The business has been reluctant to establish a specific procedure to facilitate the monitoring of various inventory categories. Inventory is coded based on the type of category for each supply; even if the materials are the same but differ in other aspects, this allows for comparisons between types and classifications.

To help you understand the different storage categories, the editor has organized the inventory table as follows :

No.	Barang	Jenis barang	Jumlah Pengadaan	Satuan	Barang Masuk	Barang keluar	Sisa Barang
1	Beras Orisa 2.5kg	Karung Goni	40	kg	20	20	20
2	Beras Orisa 5kg	Karung Goni	796	kg	413	413	20
3	Beras Sae 5kg	Karung Goni	398	kg	199	199	20
4	Terigu segitiga	kemasan	72	kg	36	36	20
5	PSM gula premium 1 kg	kemasan	192	kg	96	96	20
6	dancow coklat sachet	kemasan	32	sachet	16	16	20
7	dancow instan sachet	kemasan	32	sachet	16	16	20
8	bendera skm coklat sachet	kaleng	40	sachet	20	20	20
9	bendera skm putih sachet	kaleng	20	sachet	10	10	20
10	minyak Vipco 1l	kemasan	384	liter	192	192	20
11	minyak Vipco 2l	kemasan	216	liter	108	108	20
12	Gula GMP 1 kg	kemasan	160	kg	80	80	20
13	Sania Minyak	kemasan	24	liter	12	12	20
14	Beras Orisa 3kg	kemasan	6	kg	3	3	20
TOTAL			2412		1221	1221	280

The UIKA Employee Cooperative records material commodities using this method, so that the business entity in the trading sector can determine the total inventory on hand; its inventory records can present a complete and accurate table of all payment settlements, including both inflows and outflows of reserve materials. Although at the end of each month, a physical inventory count is conducted covering the name, category of goods, and total inventory quantity in accordance with the shipment.

The following is a table of total opening and closing inventory from January through June of the 2025 KIKA period:

Table of Total Opening and Closing Inventory from January to June 2025: Cooperative:

Month	Total Inventory from Begining to End
January	6,997,988 IDR
February	5,146,000 IDR
March	15,932,460 IDR
April	6,680,000 IDR
May	11,768,432 IDR
June	6,040,000 IDR
Total	52,564,880 IDR

Below is the journal entry for the inventory transaction recording KIKA's inventory as follows:

Accounting codes at the time of the purchase order transaction:

Merchandise Inventory (D) Rp2,494,696

Current Assets/Liabilities (C) Rp2,494,696

If a purchased product is returned due to damage, loss, or other reasons:

Current Assets / Liabilities (D) Rp2,494,696

Inventory of Merchandise (C) Rp2,494,696

Accounting entries for sales transactions:

Current Assets / Liabilities (D) Rp 59,104,840

Sales (C) Rp 59,104,840 80

Cost of Goods Sold (D) Rp 59,104,840

Inventory of Merchandise (C)Rp 59.104.840

*If products have been returned for any reason:

Sales Returns (D) Rp 6,269,000

Current Assets / Liabilities (C) Rp 6,269,000

Inventory of Merchandise (D) Rp 6,269,000

Cost of Goods Sold (C) Rp 6,269,000

Given that the implementation of this mechanism is influenced by the diverse nature of merchandise supply, there is a need for an inventory valuation method that is consistently accurate and meticulous in providing information about the assets held by the company. This is supported by the fact that adequate inventory turnover ensures that data on product inventory is provided quickly and completely, which can facilitate business administration in capitalizing on golden opportunities in market appreciation or depreciation, ensuring that inventory is always available and helping to anticipate inventory strengths and weaknesses. This perpetual method also assists management in approving orders for the highest-demand items and prevents defective merchandise inventory when sales orders decline.

Table 1 Calculation of Cost of Goods Sold Using the FIFO Method

Information	January	Juny
Opening Inventory	6.997.988 IDR	6.680.000 IDR
Purchase	5.416.000 +	11.768.431 +
Items available for sale	11. 416.898	18.348.431
Ending Inventory	7.165.460	1.960.000
Cost of Goods Sold	5. 151.438	13.848.431

CONCLUSION

Therefore, accurate and meticulous inventory accounting is expected to help the cooperative increase its profits and ensure that both results and processes align with expectations. The purpose of a purchase order is to maximize internal control over transactions at the UIKA Employee Cooperative. The terms of the agreement are crucial in determining supplier payments, which are managed through accurate and appropriate documentation in line with management plans. The cooperative conducts internal inventory control and accounting records for products and is able to monitor the company's stock levels optimally over a period of time, which ultimately enables the company to clearly identify the cooperative's inventory levels. Additionally, the implementation of an efficient internal control system is necessary to prevent fraud.

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