

Management Audit of Inventory Function (Case Study at Bigland Hotel Bogor)

Muhammad Iqbal Assidiq¹, Indupurnahayu², Hurriyaturohman^{3*}
Universitas Ibn Khaldun Bogor, Indonesia

ABSTRACT

The purpose of this study is: 1) To identify whether the company has a policy procedure related to its inventory function. 2) To assess whether the activities of the inventory function are already running in accordance with the policy procedures established. The approach in this study is qualitative approach, the research technique used is descriptive qualitative with the type of case study research. The data sources of this study are primary and secondary data. Data collection techniques in obtaining the data needed by researchers are interviews, observations, and documentation. The results of the study found that there are weaknesses including: 1) Inadequate storage of goods, 2) Recording on bin cards need to be re-recorded, 3) Errors up to negligence made by the User Department when making requests for goods in the Warehouse. The author can conclude that the inventory function at Bigland Hotel Bogor is already running well. This is evidenced by the policy of Standard Operational Procedure (SOP) which is clearly documented, as evidenced by the existence of internal control systems in the company. The policy has been almost adhered to by every staff. However, there are still weaknesses that may result in losses for the company. In order for the company to run better, the author provides recommendations such as following up on the expansion of the Warehouse area to minimize the loss of goods in the Warehouse, conduct training related to Store Requisition (SR) procedures, and follow up on the re-entry plan on the inventory card (bin card).

Keywords: Accounting; Audit Management; Inventory; Warehousing.

Corresponding author: hurriyaturohman@uika-bogor.ac.id*

History of Article: Received: October. Revision: November 2022. Published: December.
DOI Prefix 10.32832/

Introduction

Hotel is a business engaged in the service sector, which is in the form of providing room facilities for occupancy, serving food & drinks, and also providing laundry services. These facilities need to be controlled properly in order to provide services that can satisfy guests who visit, guest satisfaction determines how high the quality of the hotel is in serving its guests, and guest satisfaction can also provide an assessment and key to the success of the hotel.

In carrying out its operational activities, the hotel business is carried out by a series of functions that have their respective roles. One very important function in hotel operations is the inventory management function. Inventory is an important component that has the goal of carrying out and maintaining the company's operational activities in making a profit. Therefore, the company must ensure that the inventory within the company has been properly managed so that the inventory can be controlled and maintained both in quality and quantity. One of the efforts to ensure inventory management is internal inventory control. However, the risk of fraud may still occur in a company. To achieve effectiveness and efficiency, it is necessary to carry out a good management audit.

Bigland Hotel Bogor has a series of Departments that act as inventory managers including purchasing, storage, distribution, and inventory recording. The inventory section is a significant part of the productivity and efficiency of hotel activities. Inventory is an element of assets held for the purpose of selling in the normal course of business or goods to be consumed in the processing of products to be sold such as food ingredients for hotel restaurants. There are times when the inventory management department encounters problems in managing its inventory. For example, procurement of goods that are not in accordance with requirements, problems in storage, which can cause loss or theft. Wicaksono's research (2016) in planning and coordinating the process of making PR and POs for the needs of all departments in hotels is coordinated between departments to result in the procurement process in hotels running smoothly.

Thus, the authors want to conduct a management audit of inventory including purchasing, storage, distribution, and inventory recording activities. As well as providing recommendations regarding the inventory function at Bigland Hotel Bogor.

Based on the background above, the objectives of the research are: (1) To identify whether the company has procedural policies related to its inventory function, (2) To assess whether the inventory function activities have been carried out in accordance with the established procedural policies.

In this study the authors conducted a literature study with previous research that had topics related to management audit. These studies include those conducted by Nitari (2018) with research results showing that the implementation of raw material inventory management has been running quite effectively but there are several deficiencies with the following details: (1) The company does not yet have policies and Standard Operating Procedures (SOP) for storage raw materials and production of raw materials in writing. (2) Warehouses for slow moving, obsolete and damaged goods are not separated from good raw materials. (3) The company does not match the results of the physical inventory count with the accounting records. The audit process has been carried out properly and correctly. The audit process has been carried out and the audit findings have been reported in the form of an audit report. The limitation of this research is that the writer cannot measure efficiency and economization measurements. In addition, there is also research conducted by Situmorang (2017) with the results of an operational audit on the management of merchandise inventory at PT. Indomarco Prismaatama Medan it can be concluded that the policies and procedures for managing the company's merchandise inventory have been implemented quite effectively, but there are still policies and procedures that should be improved.

The results of this study are expected to provide the following benefits: (1) The academic use of this research is so that the authors can provide scientific input related to inventory function management audits, which are expected to be useful for students as teaching materials or discussions and can broaden students' horizons, as well as providing an overview of the inventory function management audit to students as future accountants and auditors, (2) The use of research for companies is that this research can become empirical evidence explaining the effect of inventory management on the provision of facilities and services to provide satisfaction to hotel guests. This research can be an evaluation material for companies in improving the quality of the inventory function so that the company's success can be achieved in accordance with what has been determined. As well as this research being an input and consideration for companies in implementing the inventory function to suit the development and needs of the company, (3) this research is expected to be a source of literature, as well as a comparison for other researchers who will conduct research related to inventory function management audits.

Research Method

Research Approach

The research approach used in the preparation of this journal is qualitative research. Qualitative research according to Sugiyono (2019) is: "The umbrella for naturalistic research methods in social life. Information or data in written form from interviews, field notes, reports, visual materials such as artefacts, photographs, recordings, information from the web, archives of human encounters are analyzed subjectively (non-quantitatively)."

Sources of data in this study were obtained from primary and secondary data sources. According to Sugiyono (2019) primary data sources are: "Data sources that directly provide data to data collectors. Meanwhile, secondary data sources are sources that do not directly provide data to data collectors, for example through other people or documents. The primary data source was obtained by the researcher directly from the object under study. While secondary data is data presented by research objects in the form of inventory turnover documents obtained from the Accounting Department, and visitor response documents obtained from e-commerce.

Data collection technique

In compiling this journal, the researcher applied data collection techniques, namely structured interview techniques, participatory observation, and documentation.

Structured interview according to Sugiyono (2019): "The previous author had prepared a design in the form of structured questions. In conducting interviews, analysts can make use of devices such as recorders, pictures, brochures and other materials that can offer assistance to make the meeting run more easily." In this study, the authors conducted interviews with informants, namely hotel employees who were directly involved in operational inventory management, namely three staff who were employees of the Accounting Department including the Purchasing, Cost Control, and Storekeeper/Receiving divisions. This interview was conducted face-to-face and with tools in the form of notes and recorders. Participatory Observation quoted from Sugiyono (2019): "Researchers are directly involved with the daily activities of people being observed or used as data sources, researchers also participate in doing what the data source is doing. Thus the data obtained will be more complete, sharp, and up to know at the level of the meaning of each behavior that appears. In this study the researcher acts as a complete participant where the researcher participates in the Storekeeper/Receiving operational activities which is the main door for the entry and exit of goods that become operational supplies.

The documentation quoted from Sugiyono (2019) is: "Complementary to the use of observation and interview methods in qualitative research, in the form of records of past events which can be in the form of writing, drawings, or monumental works." Documentation in this study is written documents such as memorandums, standard operating procedure policies, photos obtained during the research, as well as other supporting documents that are related to research.

Data analysis method

This study analyzes data to obtain results related to the management audit of the inventory function at Bigland Hotel Bogor. In carrying out a management audit, there are a series of steps that must be carried out in order to obtain accurate results and the validity of the processed data can be tested for reliability. According to Agoes (2017), the stages in carrying out a management audit consist of:

First. Preliminary Survey

In carrying out a management audit, the first stage to be carried out is a preliminary survey through structured interviews with authorized staff regarding the inventory function. This stage is carried out in order to provide an understanding of the inventory function and be able to review errors that may occur during the ongoing inventory management process, as well as critical determinants of conducting a management audit.

Second. Review and Test the Management Control System

At this stage what researchers do in carrying out a management audit is to carry out a review and test of the internal control system set by management in managing its inventory. This control is a policy that regulates the course of management so that the inventory rate can be controlled and its continuity is maintained. Based on this review and testing, the authors obtain information in the form of evidence found in inventory management activities.

The review and testing that the author did at this stage included: a) Make a comparison between the inventory function activities carried out with the policies determined by management.

The author makes adjustments between the inventory function activities carried out with the specified policies. The author makes a list of tables that are used to adjust the activities that are running with the SOP set. b) Conduct management audits of operational inventory management.

In the next stage, researchers conducted a management audit of the operational inventory function using Internal Control Questionnaires (ICQ). The questionnaire is in the form of adjustments regarding internal control with the inventory management activities carried out.

Third. Detailed Audit

The next stage that the authors carry out in carrying out a management audit is to collect evidence found regarding errors or weaknesses that occur in each activity related to inventory management. The evidence collected is then summarized based on conditions, criteria, causes, and consequences.

Fourth. Report Development

Report development is the final stage in conducting a management audit. In presenting the audit report, the author does not intend to express an opinion on the fairness of the financial statements. Audit examination is intended to evaluate the company's operational activities and provide recommendations for errors found during the inspection process. So that it is expected to increase the effectiveness of the company's operational activities.

Result

Preliminary Survey

The preliminary survey is the first stage carried out in the implementation of a management audit, the preliminary survey has the objective of obtaining general information including background, activities, programs and company systems. At this stage the author can obtain an understanding regarding adequate knowledge of the objects and subjects being audited, so that this is in accordance with audit fieldwork standards, namely an adequate understanding of internal control must be obtained to plan an audit and determine the nature, timing and scope of tests to be carried out .

Audit examination of inventory management at Bigland Hotel Bogor covers several subjects, namely the process of purchasing inventory, storing inventory, distributing goods, and recording inventory. At this stage, there are several things that the author does to obtain general information regarding the inventory procurement process. These include: a) Conduct detailed interviews with hotel staff intending to obtain basic information for research material needs. b) Obtain basic information in the form of company internal data, including: 1) Company Profile, 2) Company History, 3) Company Organizational Structure, 4) SOP related to inventory management, and, 5) Other data c) Make direct observations with the intention of obtaining information and reviewing the application of standard operating procedures (SOP) in managing inventory. d) Conduct interviews with purchasing department staff related to inventory purchasing activities. e) Conduct interviews with Warehouse staff regarding the activities of receiving, storing, and distributing inventory. f) Conduct interviews with the Cost Control division regarding recording methods in managing inventory, as well as submit Internal Control Questionnaires (ICQ) to verify ongoing inventory management activities. g) Evaluate the results of interviews, observations, and Internal Control Questionnaires (ICQ).

Based on the interviews and observations that have been made, results can be obtained which explain that Bigland Hotel Bogor is engaged in the hospitality industry with the obligation to provide services to visiting guests including the provision of facilities and other supplies needed by guests.

Based on the results of the interviews that the authors also conducted, the authors were able to obtain information related to inventory management and the authors concluded as follows:

First. Purchase of Inventory

Based on the results of interviews conducted with the Purchasing division regarding inventory purchases, the authors obtained information that inventory purchasing activities already have a clearly documented standard operating procedure (SOP) policy. Purchasing activities have also been carried out in accordance with the established SOPs, it can be proven from each purchase submission document that has been signed by the authorities including Purchasing, Chief Accounting/Financial Control, and General Manager, which is proof that each purchasing activity has been approved by that party.

Constraints that occur are usually in the form of the availability of goods at vendors, traffic conditions, to unpredictable weather conditions that can affect the delivery process of goods from vendors. However, these obstacles can be overcome because the company has a policy to seek and make offers with more than one vendor. So that if the goods needed at one vendor are not available, you can look for goods at other vendors.

Second. Inventory Receipt

After conducting interviews with the Receiving division, the author was able to obtain information related to receiving supplies that the receiving activities had been carried out properly. This is evidenced by the suitability between the goods received and the goods ordered based on PO from Purchasing. In addition, the recording of receipt of goods in the form of a Receiving Report (RR) is carried out on the same day when the goods are received, by attaching a travel document and invoice from the vendor, then the RR document is submitted to Cost Control for further inspection.

Constraints found are usually in the form of non-conformance of goods sent by vendors. However, this can be overcome by returning the goods and asking for the goods sent according to the order.

Third. Inventory Storage

Based on the results of interviews with the Storekeeper, inventory storage is well managed. The storage activities of goods already have standardization set by management, which includes classifying goods based on Warehouses, arranging the layout of goods, and releasing goods which must use the FIFO (First In First Out) system to avoid expired goods. Therefore a Storekeeper is required to be careful in storing goods based on Warehouse classification including food Warehouses, beverage Warehouses, and Warehouses for storage of hard goods and chemicals.

The obstacle found is the storage capacity of goods in the Warehouse, at certain times a larger inventory of goods is needed but the capacity of the Warehouse capacity is insufficient. Thus a Storekeeper really needs to be tested for accuracy in managing incoming and outgoing goods so that there is no accumulation of goods. Storage of goods can take advantage of the available Storage as long as security is maintained, but this has a risk of taking goods without complying with procedures and also has a risk of theft even though there are CCTV cameras in the Warehouse.

Fourth. Inventory Distribution

Based on the results of interviews with the Storekeeper, the activity of picking up goods was in accordance with the established procedures. It's just that sometimes there are users who do not attach the Store Requisition (SR) Form when submitting requests for goods, whereas this is an important procedure in requesting goods where if the user does not attach the SR Form then the Storekeeper has the authority not to issue the requested goods, and provide suggestions to users to create an SR Form first.

Thus, the goods distribution activity has been going well and the Storekeeper has maintained the goods inventory in accordance with the established SOP policies. However, sometimes there are omissions, namely there is a User Department that does not include the Store Requisition Form when making a request for goods.

Fifth. Inventory Recording

Inventory recording is done every time there is an activity in and out of goods using the hotel's system. That is, if on a certain day there is an activity of receiving goods, then on that day a record is made in the form of a Receiving Report (RR), similarly when a request for goods occurs, the recording of the release of goods is recorded on the same day in the form of a Store Requisition Report which then becomes a document of proof of collection. goods.

Then the Receiving Report document and proof of goods collection are submitted to the Cost Control division to be checked and verified so that the records on the hotel's system are the same as the physical goods in the Warehouse. The weakness that occurs is not recording inventory on the inventory card at the time of entry and exit of goods. As evidence of research, the author will include interview transcripts in the Appendix section.

Based on the results of these interviews, the conditions that occur in the audit object, the authors conclude that inventory management activities already have SOP policies set by management, however, there are still weaknesses that the authors find. These weaknesses are in the form of warehouse weaknesses that do not have a large enough storage capacity, recording on inventory cards is not running properly, and there are other weaknesses in the form of a lack of compliance with ongoing activities with established SOP policies.

Thus, for the weaknesses that the authors found when the authors conducted observations and interviews. So the authors make these findings as a basis for conducting a management audit of inventory at Bigland Hotel Bogor.

Management Control System Review and Testing

The next step that the researchers took in carrying out the management audit was to carry out a review and test of the internal control set by management in managing its inventory. This review and testing of the management control system aims to evaluate how far the implementation of the SOP policies set for operational inventory management activities can be found, thus evidence can be found regarding weaknesses that occur in inventory management activities at Bigland Hotel Bogor.

The review and testing that the author did at this stage included:

Poin a. Make comparisons between inventory management activities carried out with SOPs set by management.

In carrying out its inventory management activities, Bigland Hotel Bogor has implemented policies determined by management. In this step the researcher made a comparison between inventory management activities carried out with the SOPs set by management.

From the comparison that the author did, the following information can be obtained:

First. Inventory purchasing activities have been carried out in accordance with the established SOP policies. This is evidenced by the answer "YES" in each written statement. Inventory purchases are initiated by submitting a Purchase Requisition (PR) which must be approved by the authorities, including Purchasing, Chief Accounting/Financial Control, and the General Manager. Then Purchasing makes a Purchase Order (PO) based on the submitted PR, then Purchasing orders the goods to be purchased from the vendor. After that, Purchasing gives the PR and PO Forms to Receiving for the purposes of receiving goods.

Second. The activity of receiving goods has been going quite well and in accordance with the established SOP policy. Receipt of goods starts from checking the suitability of the goods with the PO including the type of goods, quantity and quality. If it is appropriate, Receiving receives a travel document or invoice from the vendor then stamps and signs the invoice. Then the Receiving must make a Receiving Report on the same day the item was received.

Third. The inventory storage and recording activities have been going well, as evidenced by the number of "YES" answers to each statement. Even so, there are still policies that are not implemented properly, including inadequate storage capacity in warehouses and records on inventory cards (bin cards) that are not implemented. Warehouse storage capacity is inadequate if more inventory is needed than usual, inventory storage can take advantage of existing storage but this allows theft to occur even though feasibility and security are maintained. Meanwhile, for the recording on the bin card is in the process of re-data collection.

Based on the comparison table that the author presents, the writer can conclude that inventory management activities at Bigland Hotel Bogor have followed the established procedures even though there are several statements that are not carried out, this needs to be a concern so that inventory management activities at Bigland Hotel Bogor can be improved to be much more good.

Point b. Conduct management audits of operational inventory management.

At this stage the author evaluates using the Internal Control Questionnaires (ICQ) table which the author attaches at the end of writing. Based on the Internal Control Questionnaires (ICQ), the authors conclude that inventory management at Bigland Hotel Bogor already has a fairly good internal control system. This is proven by the storage of goods according to their respective categories, besides that the inventory of goods is also prevented from possible damage, fire and other risks. The inventory valuation method is also assessed based on the First In First Out (FIFO) method to avoid damage and expiration.

However, weaknesses are still found where the recording on the inventory card does not go well, while this can make it easier to see the availability of each item in the Warehouse.

Detailed Audit

At this stage, the writer collects the evidence that the writer previously obtained from the previous stage. The authors summarize the evidence into 4 categories including conditions, criteria, causes, and consequences.

The following is the author's summary evidence from the previous audit stage:

Point a Condition:

First. There is storage of goods outside the proper warehouse

Second. Not recording on the inventory card after the activity in and out of goods

Third. There was negligence in the User Department when wanting to make a request for goods, such as not making the SR Form first, to an error when making the SR Form, such as an error in allocating goods

Point b. Criteria:

First. Warehouse storage capacity must be sufficient to prevent loss or theft

Second. Every activity in and out of goods must be recorded on an inventory card (bin card) to make it easier for Warehouse staff to check and match the availability of goods

Third. In making a request for goods, it is required to make an SR Form first.

Point c. Cause:

First. Warehouse storage capacity is inadequate if larger quantities of inventory are needed

Second. The recording on the bin card was running, but was stopped due to time constraints and the staff on duty at the Warehouse was alone. Meanwhile, there is a User Department that sometimes picks up goods in the afternoon

Third. The reason the User Department did not make the SR Form in advance was that the hotel was busy and busy, while the items needed were urgently needed.

Point d. Result:

First. Raise the possibility of loss or theft of goods

Second. It becomes an obstacle if you want to check the physical quantity of goods in the Warehouse

Third. Without the SR Form, the Storekeeper cannot issue the requested item

Identification Results Through Management Audit on Inventory Function at Bigland Hotel Bogor

In managing its inventory, Bigland Hotel Bogor has established an SOP policy for its inventory function activities. The policy includes purchasing, receiving, storing, disbursing, and recording activities. These inventory management activities are authorized by staff/employees who have met the criteria and have sufficient knowledge related to hotel operational activities.

Apart from having SOP policies, Bigland Hotel Bogor also has a well-documented internal control system. The implementation of internal control aims to re-examine everything related to sales, costs, cash and inventory in the hotel. Ensuring all necessary records and controls are carried out properly and correctly.

Thus, management and staff/employees need supervision and responsibility in maintaining and optimizing the internal control system. So that operational inventory management at Bigland Hotel Bogor can run perfectly and avoid all kinds of mistakes and weaknesses that are likely to occur in every inventory management activity.

Constraints and Efforts Found Against Inventory Function at Bigland Hotel Bogor

In its inventory management activities, the author encounters obstacles in the form of a lack of storage capacity of goods in the Warehouse so that if at one time the required inventory exceeds the available storage capacity, the Warehouse staff can utilize other storage as long as feasibility and security are maintained, the security referred to here is the completeness of CCTV cameras in the Warehouse, but this creates a risk of loss or theft. In this case, the Warehouse staff has submitted a request regarding the expansion of the Warehouse area.

In addition, the recording on the inventory card (bin card) did not work according to the established SOP. This was running for a while, but stopped due to the User Department's inaccuracy when making a request for goods (Store Requisition). The User Department sometimes makes requests for goods when the set operating hours have passed, so sometimes they don't have time to record them on the inventory card. However, this is in the process of re-data collection, so that the management policy for recording on the bin card can work as it should. Another weakness that the authors found was that there were departments that wanted to do a Store Requisition without attaching the SR Form, without this form the Warehouse staff was not allowed to issue the requested goods.

Based on the weaknesses found, the authors can conclude that inventory management cannot only be overcome by the Accounting Department. The role of the User Department as a party that utilizes the inventory function needs to participate in paying attention to the inventory managed by Accounting and the policies set by management. Thus, inventory management activities can avoid mistakes or weaknesses that may occur during these activities.

With the discovery of constraints that are weaknesses in this management audit subject, the authors present a management audit report along with recommendations that are likely to be a consideration and a positive influence for Bigland Hotel Bogor in managing its operational inventory.

Conclusion

Based on the research that the writer did at Bigland Hotel Bogor, the writer can present the following conclusions: 1. Operational inventory management activities at Bigland Hotel Bogor have been going well because almost all of the established standard operating procedure (SOP) policies have been practiced for these activities. Bigland Hotel Bogor also has a clearly documented internal control system so that the pace of inventory management activities can be controlled and according to what has been determined. 2. Even though Bigland Hotel Bogor already has an SOP policy and an internal control system that is running well, the authors can still find errors or weaknesses in its inventory management activities. These weaknesses include the lack of storage capacity for goods in the Warehouse so that goods are stored in inappropriate places, the lack of response from the User Department during the process of receiving goods, the recording on the inventory card (bin card) does not work according to policy, and the negligence of the User Department in not attaching a Form SR when you want to make a request for goods (Store Requisition). The mistakes and weaknesses that the authors found are feared to result in risks such as losses for the company and become an obstacle to the company's operational pace.

Reference

- Agoes, S. (2017). *Auditing : Petunjuk Praktis Pemeriksaan Akuntan Oleh Akuntan Publik* (Edisi 5/Buku 2) (E. S. Suharsi (ed.); Edisi 5). Salemba Empat.
- Ambarwati. (2017). *Audit Manajemen Fungsi Sumber Daya Manusia* Padapt. Landipo Niaga Raya Kendari. *Jurnal Akuntansi* (JAK, 67–77. <http://ojs.uho.ac.id/index.php/AKUNTANSI/article/view/2984>
- Anang Prasetyo. (2019). *Tinjauan Pemahaman Jobdescription Storekeeper Terhadap Pengadaan Barang Di The Alana And Convention Solo*. *Journal of Hotelier*, 53(9), 1689–1699.
- Devi Hari Putri, E., & - AKPAR BSI Yogyakarta, F. (2015). *Peranan Housekeeping Dalam Meningkatkan Kenyamanan Tamu Di The Sahid Rich Yogyakarta*. *Khasanah Ilmu*, 6(2), 46–55.
- Fitri Wulandari, Set Asmapane, A. K. (2019). *Analisis pengendalian internal atas persediaan barang dagang pada pt. pancar warna indah abadi samarinda*. *Universitas Sanata Dharma Yogyakarta*, 15(2), 94–106. <http://journal.feb.unmul.ac.id/Index.Php/Akuntabel>
- Isdarmanto. (2018). *Hotel Introduction*.
- Murdihardjo, L., & Effendy, M. (2013). *Peranan Pengendalian Intern Persediaan Barang Dagangan Dalam Menunjang Efektivitas Pengelolaan Persediaan*. *Jurnal Ilmiah Akuntansi Keuangan*, 1(1), 45–50.

Naibaho, A. (2018). Analisis Pengendalian Internal Persediaan Bahan Baku Terhadap Efektifitas Pengelolaan Persediaan Bahan Baku. *Journal of Materials Processing Technology*, 1(1), 1–8.

<http://dx.doi.org/10.1016/j.cirp.2016.06.001><http://dx.doi.org/10.1016/j.powtec.2016.12.055>
<https://doi.org/10.1016/j.ijfatigue.2019.02.006><https://doi.org/10.1016/j.matlet.2019.04.024>
<https://doi.org/10.1016/j.matlet.2019.127252><http://dx.doi.org/10.1016/j.matlet.2019.127252>

Nurdiansyah, M. (2019). PENERAPAN AUDIT MANAJEMEN UNTUK MENINGKATKAN FUNGSI PENGENDALIAN PERSEDIAAN. Pengaruh Kebijakan Perusahaan, Ukuran Perusahaan Dan Good Corporate Governance Terhadap Kualitas Laba, 8, 22.

Nurhidayah, N., & Hajar. (2019). Implementasi Audit Manajemen Persediaan: Studi Kasus Pada Rumah Sakit Umum Daerah (Rsud) Prof. Dr H.M. Anwar Makkatutu Bantaeng. *Journal of Economic, Public, and Accounting (JEPA)*, 2(1), 13–27. <https://doi.org/10.31605/jepa.v2i1.514>

Nurjanah, S. E. Y., Ak, M., & Kesatuan, D. S. (2018). Analisis Sistem Informasi Akuntansi Pembelian Dalam Rangka Pengendalian Persediaan Pada Harris Hotel & Conventions Kelapa Gading Jakarta. *Researchgate.Net*, May 2013. https://www.researchgate.net/profile/Yayuk_Nurjanah/publication/327097552_Analisis_Sistem_Informasi_Akuntansi_Pembelian_Dalam_Rangka_Pengendalian_Persediaan_Pada_Harris_Hotel_Conventions_Kelapa_Gading_Jakarta/links/5b77a5bda6fdcc5f8b510734/Analisis-Sistem

Papina, A. (2016). Audit Manajemen Untuk Menilai Efektivitas Atas Fungsi Sumber Daya Manusia Pada Lottemart Wholesale Yogyakarta. *Jurnal Profita: Kajian Ilmu Akuntansi*, 4(3), 1–15.

Pratiwi, D. E., Rasyidi, A., & Rosyafah, S. (2017). Penerapan Audit Manajemen Dalam Mengukur Efektifitas Dan Efisiensi Fungsi Persediaan Pada Brother Customer Care Centre Surabaya. 3, 123–137.

Rahardjo, B. T., & Baroroh, A. (2016). Audit Operasional Atas Persediaan Barang Dagang Pada Pt. Indomurayama Press & Dies Industries. *Jurnal Akuntansi Dan Bisnis Krisnadwipayana*, 2(3), 1–7. <https://doi.org/10.35137/jabk.v2i3.46>

Rasyidi, A., & Rosyafah, S. (n.d.). AUDIT OPERASIONAL ATAS FUNGSI PERSEDIAAN PADA PT . PANGGUNG ELECTRIC CITRABUANA WARU SIDOARJO. 499–514.

Satria, I. (2016). Modul Akuntansi Keuangan 1 (I. Satria (ed.); Edisi 1). Universitas Malikussaleh.

Sugiyono. (2019). Metode Penelitian Kuantitatif Kualitatif dan R&D (Edisi 2[`]). Alfabeta.

Suwithi, N. W., & Erwin, C. (2008). Akomodasi Perhotelan Jilid 1 (D. Basuki (ed.); Jilid 1). Direktorat Pembinaan Sekolah Menengah Kejuruan.

Wicaksono, H. (2016). Evaluasi Fungsi Purchasing Dalam Proses Pengadaan Barang Di Swiss-Bel Hotel Pondok Indah. *Jurnal Ilmiah Pariwisata*, 21(3).

Yudiana, O. (2015). Peran Audit Operasional Atas Persediaan Barang Dagang (Studi Kasus PT . Kurnia Tirta Sembada Cab . Kota Bogor). *Jurnal Ilmiah Akuntansi Dan Keuangan*, 37–52.