



Analysis of Inventory Accounting Information System Model for Sustainability of Pontianak City Culinary SMEs

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Article Info	Abstract
Article History Received: 2024-11-11 Revised: 2024-11-23 Published: 2025-01-20 Keywords: <i>Accounting Information Systems; Supply; Culinary SMEs.</i>	The purpose of this study was to determine the system of receiving, issuing inventory from the central warehouse to the outlet, to determine the system of receiving raw materials and supporting materials at the outlet and the restaurant's main warehouse, and accurate inventory information can encourage business decision making for inventory investment to be efficient and effective so that the business can survive and grow. This research uses a qualitative descriptive method on Culinary SMEs in Pontianak City. The data collection techniques that researchers use are observation, interview, and documentation techniques. The data analysis tool used to support this research is a flow chart from warehouse to outlet. The use of an Accounting Information System can automatically calculate and update EOQ and ROP based on actual sales and demand data so as to provide an integrated solution to inventory management problems from outlets to headquarters. With standard forms facilitating the flow of goods and orders, this model helps management to maximise inventory investment effectively and efficiently. This has a positive impact on timely order fulfilment, increasing outlet sales and revenue, and supporting the sustainability and development of SME culinary businesses. Overall, the implementation of this system encourages management effectiveness and increases profits by maintaining customer satisfaction. This research resulted in a flowchat Accounting Information System model with outlets consisting of outlets to the head office, and using Road Letter forms, Goods Request Letters, Goods Receipt Reports, Raw Material Inventory Cards, and Helping Material Inventory Cards.

Artikel Info	Abstrak
Sejarah Artikel Diterima: 2024-11-11 Direvisi: 2024-11-23 Dipublikasi: 2025-01-10 Kata kunci: <i>Sistem Informasi Akuntansi; Persediaan; UKM Kuliner.</i>	Tujuan dari penelitian ini adalah untuk mengetahui sistem penerimaan, pengeluaran stok barang dari gudang pusat ke outlet, mengetahui sistem penerimaan bahan baku dan bahan penolong di outlet dan gudang utama restoran, serta informasi stok barang yang akurat dapat mendorong pengambilan keputusan bisnis untuk investasi persediaan menjadi efisien dan efektif sehingga bisnis dapat bertahan dan berkembang. Penelitian ini menggunakan metode deskriptif kualitatif pada UKM Kuliner di Kota Pontianak. Teknik pengumpulan data yang peneliti gunakan adalah teknik observasi, wawancara, dan dokumentasi. Alat analisis data yang digunakan untuk mendukung penelitian ini adalah diagram alir dari gudang ke outlet. Penggunaan Sistem Informasi Akuntansi dapat secara otomatis menghitung dan memperbarui EOQ dan ROP berdasarkan data penjualan dan permintaan aktual sehingga dapat memberikan solusi terintegrasi untuk permasalahan manajemen persediaan dari outlet ke kantor pusat. Dengan formulir standar yang memudahkan aliran barang dan pesanan, model ini membantu manajemen untuk memaksimalkan investasi persediaan secara efektif dan efisien. Hal ini berdampak positif pada pemenuhan pesanan tepat waktu, peningkatan penjualan dan pendapatan outlet, serta mendukung keberlanjutan dan pengembangan usaha kuliner UKM. Secara keseluruhan, penerapan sistem ini mendorong efektivitas manajemen dan meningkatkan laba dengan tetap menjaga kepuasan pelanggan. Penelitian ini menghasilkan model Sistem Informasi Akuntansi flowchat dengan outlet yang terdiri dari outlet ke kantor pusat, dan menggunakan formulir Surat Jalan, Surat Permintaan Barang, Laporan Penerimaan Barang, Kartu Persediaan Bahan Baku, dan Kartu Persediaan Bahan Bantu.

I. INTRODUCTION

In West Kalimantan, Micro, Small and Medium Enterprises (MSMEs) are in great demand among the community in various types of businesses, be

it in the culinary, fashion, beauty, agribusiness and automotive businesses. Micro, Small and Medium Enterprises are experiencing very rapid development, it is marked by the increase in

business actors in West Kalimantan. Based on data from the Head of the Office of Cooperatives, Micro, Small and Medium Enterprises, the number of actors in 2022 was 196, 656 MSMEs and increased as of July 2023 with a total of 225,713 MSMEs. According to the Pontianak City Central Statistics Agency (BPS), the number of newly established entrepreneurs in 2022 in Pontianak City was 6,346 businesses with the largest number of business types in the form of individual businesses (4,896 businesses), PT (686 businesses), and CV / Firm (684 businesses).

In general, a company is a unit of economic activity whose purpose is to use economic resources with the aim of providing goods and services that usually satisfy needs in a profitable way. Trading companies will systematically organize inventory records that are used to determine how much merchandise is available for sale and to find out some of the goods sold. Therefore, it is necessary to have a recording and valuation system to determine the inventory of goods.

Inventory control is very important because it is directly related to the costs that the company must bear due to inventory. Inventories that are not balanced with needs will result in high investment costs and the risk of damage and irregularities. However, the production process will be disrupted if there is a shortage of inventory. To avoid inventory shortages and excess inventory, efficient inventory management is important in determining the profitability of the company. Restaurant outlets often experience problems in inventory, namely:

1. Too much inventory in a restaurant outlet, so the restaurant outlet must increase costs such as investment costs, storage costs and ordering costs.
2. Too little inventory, the restaurant outlet will experience losses because it does not meet consumer demand and results in lost revenue opportunities.
3. Control of inventory or materials is not well organized, causing daily sales orders to not be fulfilled due to a shortage of raw material inventory.
4. Unavailability of accurate information related to raw material inventory, and some of the expired/ damaged raw materials cannot be predicted carefully, resulting in losses in purchasing raw materials.

To overcome the problem of material inventory, especially those related to

determining stock, a material inventory report can be made, namely the Stock Opname Report. The benefit of this report is to increase productivity in the inventory / stock of production goods in the central warehouse and restaurant outlets. In addition, management can maximize investment in material inventory effectively and efficiently, so that it can always fulfill orders on time so that sales results increase. The long-term goal is that this culinary business and restaurant outlet can develop and run sustainably in the future smoothly without any obstacles of lack of stock of goods and loss of goods or products. Below is a snapshot of inventory card observation data:

Table 1. Stock Opname Report of Central Outlet Warehouse

Stock Code	Material Name	Ending Stock According to Records	Physical Stock	Difference	Information
SD003	Beef Blackpepper	121	124	3	Wrong Order
SD004	Beef Bulgogi	84	83	-1	Lost
SD005	Beef Haa Haa	24	25	1	Wrong Delivery
SD006	Meat Slice	23	22	-1	Robbed
SD009	Chicken Blackpepper	128	129	1	Wrong Order
SD0010	Chicken Chili	47	46	-1	Lost
SD0011	Chicken Kari	49	51	2	Wrong Delivery
SD0012	Chicken Rendang	55	57	2	Wrong Order
SD0013	Chicken Smoked	33	32	-1	Robbed
SD0017	Dori	43	44	1	Wrong Order

Based on the table of warehouse stock-taking reports, the restaurant outlet center shows that the final stock according to the records is different from the results of physical calculations which vary, namely the final stock according to the records is greater or smaller than the physical stock. There is a difference between the final stock according to the records and the physical stock because the difference in stock of goods is attributed to several events, namely loss, damage, sales errors (orders) and errors in the number of shipments of goods that are lost. received, then there is an overstock of goods that should be delivered to other restaurant outlets.

Business is influenced by several factors of the inventory element which holds a very important function when running a business. The inventory level of a restaurant outlet must be properly planned, managed and monitored so as to avoid shortages and excess inventory that can interfere with ongoing business activities. Based on indications of the problems faced by restaurant outlets, the authors are interested in researching "Analysis of the Material Inventory Accounting Information System Model for the Sustainability of Pontianak City Culinary SMEs".

II. METHOD

1. Form of Research

The method used in this research is descriptive qualitative method in the form of a case study. Qualitative research is widely used in the social sciences. This research uses data that is expressed verbally and its qualifications are theoretical.

2. Data Collection Techniques

The data collection techniques used by researchers are observation, interview, and documentation techniques. This data collection technique is used to support research. The following are the data collection techniques used by researchers to collect data in the field are as follows:

a) Observation

Observations are made to see the inventory card, the inventory procurement process, the process of issuing supplies from the central warehouse to the restaurant outlet, the process of arriving supplies at the restaurant outlet and the stock-taking process carried out at the restaurant outlet.

b) Interview

Interviews were conducted with the leader, checker, and head of the restaurant outlet center warehouse to get more in-depth information in order to get really clear data about the SOPs in the restaurant outlet.

c) Documentation

The things that will be documented in this research are shopping records, inventory records, and travel letters.

3. Data Analysis Technique

The following are the data analysis techniques used in this study, namely:

a) Flowchart Analysis of Incoming Goods from Suppliers to the Central Warehouse

Flowchart analysis of incoming goods from suppliers to the central warehouse is used to determine the stages of the process of receiving incoming goods that can run more optimally.

b) Flowchart Analysis of Outgoing Goods from Central Warehouse to restaurant outlets

Analysis of goods out of the central warehouse to restaurant outlets is used to determine the stages of the process of issuing goods from the central warehouse to restaurant outlets can run smoothly.

III. RESULT AND DISCUSSION

Some businesses already have central warehouses and outlets in several places. The SMEs started their business from street food and eventually developed by having many restaurant outlet branches scattered in the Kalimantan area, especially West Kalimantan. This restaurant has a different concept from other restaurants, namely a customer who cooks or grills the meat ordered by himself. Trade inventory from the Central Warehouse really needs good inventory management, therefore researchers provide the results of the discussion of the problems that occur in the Central Warehouse.

In this study, researchers used a flowchart that serves to provide an overview of the process of receiving and issuing goods with certain symbols used to provide information about the programme to others. The use of flowcharts can help users see the sequence of stages of a process of receiving and issuing goods in detail so as to avoid miscalculations when wanting to order goods for inventory.

The following flowchart and forms are required.

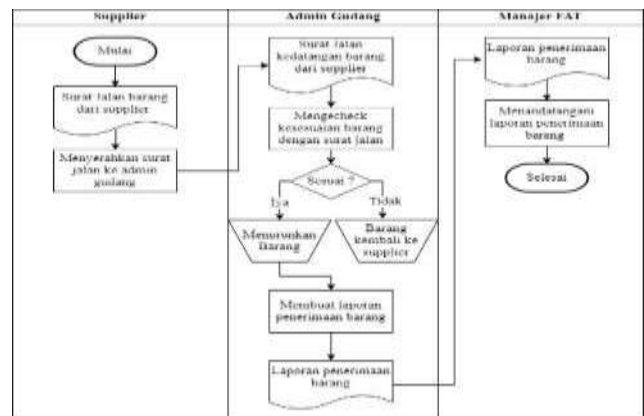


Figure 1. Flowchart of Receiving Inventory Goods from Supplier to Central Warehouse

Explanation:

1. Supplier makes a road letter for the arrival of goods to the warehouse according to the procurement request.
2. The supplier submits the road letter to the warehouse admin department to send the goods to the warehouse.
3. The warehouse admin department checks the suitability of the goods with the road letter. If it is appropriate, then process the unloading of goods. If not, the goods will be returned to the supplier.
4. After unloading the goods, the warehouse admin section makes a report on the receipt of

goods entering the warehouse from the supplier.

5. The warehouse admin department submits the goods receipt report to the FAT manager to provide information and approve the report. Bagian manajer FAT menandatangani laporan penerimaan barang dari gudang.

Flowchart 1 is a flowchart model of the process of receiving goods from suppliers to the warehouse admin, then the goods receipt report is submitted to the FAT (Financial Accounting and Tax) manager to sign the goods receipt report. The purpose of this goods receipt flowchart is to provide an overview of the process of receiving goods from suppliers so that it can run smoothly, to validate that the goods received and entered are in accordance with the order and in good condition, used as needed and to ensure transparency in the process of receiving goods in order to avoid loss of goods or errors in the process. The parts involved in the flowchart of the process of receiving inventory from suppliers to the central warehouse include the supplier, the warehouse, and the FAT (Financial Accounting and Tax) manager.

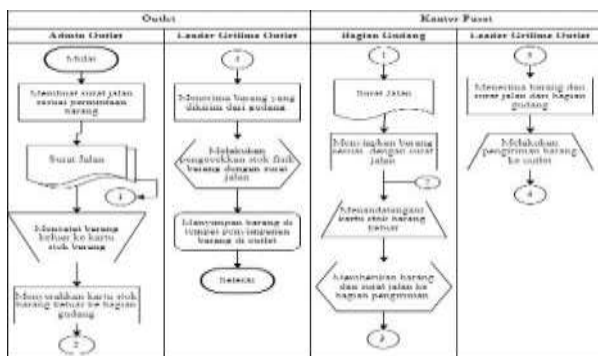


Figure 2. Flowchart of Inventory of Goods Out of the Central Warehouse & Send to Outlets

Explanation:

1. The admin department of the restaurant outlet makes a 2-copy road letter according to the demand for goods at the restaurant outlet to make sales at the restaurant outlet.
2. The restaurant outlet admin department submits the 2nd copy of the road letter to the warehouse and has been signed by the restaurant outlet admin department.
3. The admin section of the restaurant outlet records the goods out of the warehouse on the stock card.
4. The restaurant outlet admin section submits the signed stock card to the warehouse to match what items are out of the warehouse.

5. The warehouse section takes the road letter from the restaurant outlet admin section.
6. The warehouse section prepares goods according to the road letter to deliver goods to restaurant outlets.
7. The warehouse department signs the stock card of goods coming out of the warehouse because the goods that come out to be sent are in accordance with the stock card records.
8. The warehouse department gives the goods and the road letter to be sent to the shipping department.
9. The delivery department receives the goods and the road letter to be sent to the restaurant outlet to sell the goods.
10. The shipping department delivers the goods to the restaurant outlet.

Flowchart 2 is a flowchart model of the process of inventory out of the central warehouse and then sent to the outlet. This process occurs after the outlet orders raw material supplies from the central warehouse. The parts involved are the outlet admin, restaurant outlet leader and the central warehouse. The purpose of the outgoing goods inventory flowchart is to provide guidelines so that the process of selling goods to customers can run more optimally and according to applicable standards. The preparation of the flowchart of inventory of goods out of the warehouse is based on a flowchart that has been designed with the application of internal controls in the process flow and established documents. The outgoing goods inventory procedure is an activity carried out by the warehouse and shipping department to deliver goods for the process of selling goods at outlets in accordance with the road letter made by the outlet admin department.

The following is an example of a road letter used

Figure 3. Road Letter Form

This road letter form is created by the central warehouse when they want to send supplies to restaurant outlets.

Explanation:

1. Logo and restaurant outlet headers are filled in with the logo and identity of the company or agency.
2. Date, fill in the date, month, and year of implementation
3. Type of vehicle / Police number, filled in the type of vehicle and vehicle police number
4. Driver, the name of the person carrying the vehicle
5. Restaurant outlet destination, filled in the destination of the restaurant outlet to be sent
6. No, filled in the sequence number
7. Item Name, filled in the type of inventory item
8. Qty, filled in the number of inventory items
9. Description, filled in whether the condition of the inventory item is in good condition or damaged
10. Warehouse, filled in the warehouse admin signature
11. Driver, filled in the signature of the driver
12. Received by, filled in the signature of the recipient of the destination party of the restaurant outlet that was sent.

Figure 4. Goods Request Letter

This item request letter is created by the outlet when requesting inventory items to be sent to the restaurant outlet.

Explanation:

1. Logo, filled in the logo of the restaurant outlet
2. Outlet, filled in the restaurant outlet that requires the goods
3. To Dear, filled in the identity of the warehouse admin
4. No, filled with sequential numbers
5. Item Code, filled in the number code of the unit item
6. Item Name, filled in the name of the inventory item
7. Quantity, filled in the number of inventory items
8. Description, filled in whether the goods are in good condition or damaged

Figure 5. Receipt Report Form

This goods receipt report form is created by the restaurant outlet when inventory items are received.

Explanation:

1. Recipient Name, filled in the name that received the inventory item
2. Position, filled in the position of the person who received the inventory item
3. Outlet, fill in the address of the restaurant outlet
4. Supplier Name, filled in the name of the person who supplies the inventory goods
5. Order No., filled in the order number
6. Shipped by, filled in land or sea route
7. Date of receipt, filled in the date of receipt of goods at the destination address
8. Date, filled in the date of receipt of inventory goods
9. Code, filled in the inventory item code
10. Item name, filled in the name of the inventory item
11. Quantity, filled in the number of inventory items
12. Condition, filled in whether the goods are in good condition or damaged
13. Description, filled in the reason for the damaged condition of the goods
14. Paraf, signed by the warehouse admin
15. Made by, filled in the signature of the warehouse admin
16. Checked by, signed by warehouse inventory department staff
17. Known by, signed by the restaurant outlet FAT manager

Figure 6. Inventory Card

This inventory card is made by the outlet to know in detail the remaining inventory of goods.
Explanation:

1. Outlet, filled in the name of the restaurant outlet
2. Unit, filled in pcs or kilograms
3. Card number, filled in the number of the card issued
4. Date, filled in the date at the time of recording
5. Item Name, filled in the name of the inventory item
6. Description, filled in the condition of the good / damaged goods, and the cause of the difference
7. Goods In, filled in the number of goods at the time of receipt of goods
8. Goods Out, filled in the number of goods issued
9. Remaining Goods, filled in the number of remaining goods
10. Remarks, filled in whether or not it matches the amount of stock available 10.

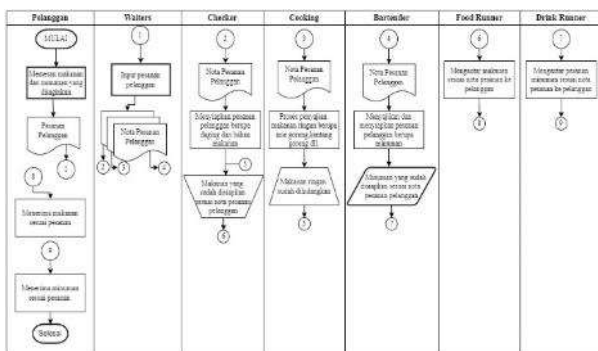


Figure 7. Analysis of Goods Usage and Stock Opname at Outlets

Explanation of Procedure:

1. Customer places an order for the desired food and beverages
2. Then after the customer orders then the customer gives the order to the waiters
3. Waiters Explanation of inputting customer orders then printed in the form of customer order notes and then given to the checker, cooking and bartender parts
4. The checker section and the cooking section receive customer order notes from the waiters.
5. The checker section prepares food items in the form of food ingredients and meat according to the customer's order note.
6. The cooking section carries out the process of serving snacks and then after completing the presentation, the snacks are given to the checker.

7. The bartender section also receives the customer order note then prepares the drinks according to the customer order note.
8. The checker section has prepared the food ingredients and snacks then makes adjustments to the customer order note then given to the food runner section to make food delivery to the customer.
9. The bartender section has also served drinks according to customer orders and then given them to the drink runner section to make drink deliveries to customers 9.
10. Customers receive food from the food runner and drinks from the drink runner.

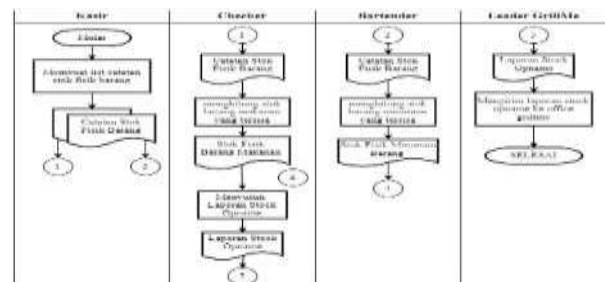


Figure 8. Flowchart of Stock Taking at Outlets

Explanation of Procedure:

1. It starts with the cashier who makes a list of physical stock records for the checker who counts the physical stock of goods.
2. The checker receives the physical stock list and counts the physical stock of food items.
3. The bartender section receives a list of physical stock of beverage items and calculates the physical stock of items in the form of drinks later,
4. The checker section receives the physical stock list of drinks and compiles the daily stock-taking.
5. The grillme leader checks the stock-taking that has been done by the checker section.
6. Leader grillme sends stock-taking to the head office via gmail.

The inventory information system model based on the results of this study can assist management in maximizing material inventory investment effectively and efficiently because the data generated from this model is fast and accurate. In addition, the resulting accounting system model can always fulfill orders on time so that sales results increase and can serve orders on time because materials are available. Central warehouse management can always quickly determine any changes in material inventory data.

The next impact is that with accurate inventory data, restaurant outlets do not lose revenue opportunities, automatically increasing sales because customers fulfill their orders. Increased sales ensure the sustainability of the culinary business in the future so that it is possible for the business to grow to add new outlets.

The long-term target is for this culinary and outlet business to grow and run sustainably in the future smoothly without any obstacles of lack of stock and loss of goods or products.

IV. CONCLUSION AND SUGGESTION

A. Conclusion

The final results of the study can be summarized as follows:

1. The units involved in the inventory flowchart consist of two parts, namely the outlet section and the central warehouse section. The outlet section consists of the outlet admin and outlet leader, while the central warehouse consists of the warehouse section and outlet leader. Inventory of goods enters from the supplier to the central warehouse, then from the central warehouse is sent to the restaurant outlet.
2. Forms made by outlets with simple models so that forms are made according to standards in accounting, namely road letter forms, goods request forms, goods receipt report forms, and goods inventory cards.
3. This inventory accounting information system model helps management maximize material inventory investment effectively and efficiently with fast and accurate data, ensuring orders are fulfilled on time so that sales increase. The impact is that outlets do not lose revenue opportunities and increased sales ensure the sustainability and development of SME culinary businesses in the future.
4. This model can encourage the effectiveness of restaurant outlet management and manage material inventory so as to increase profits through fulfilling customer orders.

B. Suggestion

Researchers hope that in the future this model will be developed on an application basis so that central warehouse management can easily monitor quickly and accurately for future business sustainability.

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