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RECEIVED: July 26, 2025

ACCEPTED: August 25, 2025

PUBLISHED: August 27, 2025

CITATION

Nasution, J., Siswanto, S., & Fransiscus, . R. (2025).  
Analysis of the Accounting Information System of  
Merchandise Inventory at PT. Bintang Toba Lestari.  
*Global Insights in Management and Economic  
Research*, 1(3), 170-174.  
<https://doi.org/10.53905/Gimer.v1i03.26>

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# Analysis of the Accounting Information System of Merchandise Inventory at PT. Bintang Toba Lestari

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**ABSTRACT**

**Purpose of the study:** Companies must ensure accurate merchandise inventory management through effective accounting information systems and robust internal control procedures. However, PT Bintang Toba Lestari continues to experience inaccuracies due to non-compliance with standard operating procedures (SOPs), inadequate documentation practices, and excessive reliance on staff supervision, which can compromise operational efficiency and data integrity. This study aims to analyze the merchandise inventory accounting information system and evaluate the effectiveness of internal control mechanisms implemented at PT Bintang Toba Lestari.

**Materials and methods:** This research employed a qualitative descriptive approach. Primary data were collected through structured interviews with the HRD department and several staff members involved in merchandise inventory activities. Additional insights were obtained through direct field observations and the examination of secondary data sourced from company documentation. Data analysis procedures included data reduction, data presentation, and conclusion drawing.

**Results:** Findings reveal that the company's inventory recording and reporting procedures generally function effectively and align with the principles of accounting information systems. However, weaknesses were identified within the internal control structure, particularly the overlap of duties in the warehouse division, which increases the risk of errors and reduces control reliability. Furthermore, documentation practices and adherence to SOPs remain inconsistent during inventory implementation.

**Conclusions:** While the merchandise inventory accounting information system at PT Bintang Toba Lestari is operational and largely appropriate, the internal control system requires improvement. Strengthening functional segregation, enhancing documentation procedures, and ensuring compliance with established SOPs are essential to improving inventory accuracy and internal control effectiveness.

**Keywords**

accounting information system, inventory, internal control.

## INTRODUCTION

Inventory of merchandise serves as a crucial resource for the survival and sustained operations of trading and manufacturing companies, often representing the most significant asset on the balance sheet and the primary generator of revenue through sales (Grynko & Hviniaashvili, 2022; Rawwas & Iyer, 2012). In many firms, inventory constitutes a substantial portion of current assets, with its value frequently exceeding that of cash, receivables, or other short-term holdings (Alnaim & Kouaib, 2023; Zhang, 2024). Effective management is vital to prevent disruptions such as stockouts, which can halt production or sales, or overstocking, which ties up capital unnecessarily and incurs high holding costs including storage, insurance, and obsolescence risks. Inventory typically encompasses diverse types of goods in large quantities, requiring systematic tracking from acquisition to disposition (Putri et al., 2022). The company under study, PT. Bintang Toba Lestari, is a burgeoning manufacturing enterprise in Indonesia, specializing in the production of furniture such as springbeds and sofas. It is strategically located at Jalan Pulau Buton, Medan II Industrial Estate, No. 98-99, Sampali, Percut Sei Tuan District, Deli Serdang Regency, North Sumatra 20242, positioning it within a key industrial hub that supports its growth ambitions.

The effectiveness of merchandise inventory management is gauged by the company's ability to achieve operational success through key elements such as procurement planning, storage optimization, demand forecasting, and distribution efficiency. This includes reducing waste from excessive holding costs—such as warehousing expenses, capital opportunity costs, and spoilage—and minimizing risks like theft, damage, or obsolescence via robust controls (Munyaka & Yadavalli, 2022; Song et al., 2019). Inventory management activities involve directing the flow and handling of goods from initial procurement through storage to final distribution, a priority for companies aiming to maintain competitiveness (Zhao & Tu, 2021). Failure to prioritize these can lead to severe operational setbacks, including production delays, lost sales opportunities, and financial strain (Fang & Chen, 2021). Notably, capital tied up in inventory often forms the largest current asset component, with the bulk of revenue stemming from inventory sales; thus, inefficient procedures result in excess unsold stock, escalating carrying costs, and diminished profitability.

Internal controls play a pivotal role by safeguarding assets, ensuring the reliability of inventory records, and implementing security measures against unauthorized access, damage, theft, or misuse, thereby fostering accurate financial reporting and informed decision-making (Ahmed & Muhammed, 2018; Feng et al., 2014).

While extensive literature exists on inventory management principles and internal control frameworks, practical application at PT. Bintang Toba Lestari reveals persistent deficiencies. The company still records inventory on a daily basis using Microsoft Excel, a manual tool that compromises efficiency, accuracy, and real-time visibility into stock levels. This approach heightens risks of data entry errors, duplication, or omissions, particularly in a dynamic manufacturing environment with fluctuating production and sales. Compounding these issues are non-adherence to standard operating procedures during inventory processes, insufficient documentation that hampers audit trails and accountability, and overlapping tasks among staff—especially in the warehouse section—which undermine segregation of duties essential for internal controls. These gaps not only expose the firm to operational inefficiencies and potential losses but also highlight a disconnect between theoretical best practices and on-the-ground implementation.

This study is imperative to bridge these identified gaps by conducting a comprehensive analysis of the accounting information system for merchandise inventory at PT. Bintang Toba Lestari. In manufacturing firms like this one, where manual systems prevail, a well-designed AIS integrated with strong internal controls is foundational for optimizing inventory turnover, preventing financial losses from discrepancies or theft, and bolstering overall operational reliability. By evaluating current practices against established theories, such as those outlined by Ziorklui et al., (2024) on internal controls, the research aims to pinpoint strengths, uncover weaknesses, and propose actionable improvements. Ultimately, enhancing AIS capabilities will enable better resource allocation, cost savings, and strategic decision-making, contributing to the company's long-term competitiveness in the furniture industry. This is particularly crucial given the significant impact of inventory on a company's financial health and operational efficiency (Putra & Windiarti, 2021). Furthermore, a robust inventory management system, supported by an effective accounting information system, is critical for mitigating fraud risks, which are often exacerbated by insufficient internal controls and documentation practices (Habibi, 2025; Purwanto et al., 2024). Moreover, the integration of advanced computer-based accounting information systems offers substantial improvements in inventory transaction processing, moving beyond mere computerization to holistic business process integration, which can address prevalent inefficiencies such as transaction redundancies and data inaccuracies (Rahwani et al., 2023).

The primary objective of this research is to analyze the accounting information system of merchandise inventory and internal control at PT. Bintang Toba Lestari, identifying strengths, weaknesses, and areas for improvement aligned with established theories.

## MATERIALS AND METHODS

This research will be carried out in June 2025 at PT. Bintang Toba Lestari, a company engaged in the production of spring beds and sofas, is located on Jalan Pulau Buton, Medan II Industrial Estate No. 98–99, Sampali, Percut Sei Tuan District, Deli Serdang Regency, North Sumatra. The research uses a qualitative approach, which is a research method based on the philosophy of postpositivism and emphasizes research on the natural condition of objects, where the researcher plays the role of a key instrument, data is collected, triangulated, analyzed inductively, and the results emphasize meaning rather than generalization. The data source of this research consists of primary data and secondary data. The data collection technique is carried out through three methods, namely: (1) observation, namely direct observation and systematic recording of the inventory of goods in the company; (2) interviews, with leaders and employees to obtain more detailed information about the company and the system that is running; and (3) documentation, namely the collection of written evidence and data related to the inventory of merchandise.

## RESULTS

### Results of the Accounting Information System Analysis for Merchandise Inventory at PT. Bintang Toba Lestari

The accounting information system is particularly utilized in managing goods inventory by PT. Bintang Toba Lestari has used chiefly a well-computerized system in its recording process and through established procedures.

#### 1. Inventory Ordering Procedure.

If the inventory is running low, the warehouse guard compiles a list of items that are running out of stock and submits a report to the head of marketing. This is done to find out what goods are out of stock and will be made for production requests. If the goods received are not as expected, the warehouse guard returns the warehouse goods, accompanied by proof of the return. The warehouse department uses this document to record additional quantities of inventory into the warehouse card.

#### 2. Procedure for recording products sold.

PT. Bintang Toba Lestari generates a sales invoice for each transaction. The warehouse then issues the goods as stated on the invoice and verifies the quantity by the warehouse section. Based on the proof of the outgoing goods, the warehouse section will record the reduction of the amount of goods in the warehouse on the warehouse card.

The documents used in the procedure for recording products sold are the delivery order letter and the sales invoice. Meanwhile, the accounting records used are warehouse cards, inventory cards and general journals.

#### 3. Return Procedure and Purchase Deduction

A sales return occurs if the goods sent are slightly defective or if the goods do not match the order. After the return item arrives, the receipt department will create a report of receipt of the item. Then the warehouse section records the additional quantity of goods included in the warehouse card, and the bookkeeping section records the extra cost of goods received back from the buyer.

The documents used in the return procedure and deductions of purchases or sales are receipts and credit memos. Meanwhile, the

*Analysis of the Accounting Information System of Merchandise Inventory at PT. Bintang Toba Lestari.*

accounting records used are warehouse cards, inventory cards, and general journals.

4. The warehouse guard compiles a list of items nearing depletion to be handed over to the production department. Then the production department makes a list of these goods, which will later be transferred to the warehouse section. The warehouse guard checks the goods received. The warehouse guard makes a receipt letter based on the physical goods received in the warehouse. If the goods are not suitable or damaged, the warehouse guard immediately reports the condition to the Production Department and submits the minutes.

The documents used in the procedure of receiving and storing inventory are finished product reports, goods receipt reports. Meanwhile, the accounting records used are inventory cards and general journals.

#### 5. Inventory Dispensing and Delivery Procedures.

The warehouse guard dispenses the goods based on the FIFO method; the goods are first in, first out. Goods are issued based on a record of the client's approved request for goods, as reviewed by the financial manager. The warehouse guard records every item expense, creates a goods release form, and has it signed by the client. The goods sent are accompanied by packing slips and a road letter containing the condition of the goods sent.

The documents used in the inventory issuance and delivery procedures are proof of demand, warehouse goods outlay, packing slips, and road letters. Meanwhile, the accounting records used are inventory cards and general journals.

#### 6. Inventory Accounting Recording Procedures

PT. Bintang Toba Lestari's inventory recording uses a perpetual system because its accounting records are carried out continuously, both for recording quantities and costs or cost prices. For recording inventory, it is done based on physical counts and forms prepared by the warehouse keeper, then bookkeeping is made by the accounting department and reviewed by the financial manager to be submitted to the main director.

#### 7. Control procedures

In inventory control procedures at PT. Bintang Toba Lestari, the warehouse keeper is fully responsible for ordering, receiving, storing, and issuing goods from the warehouse. Each incoming item is physically counted, and the accounting department assists in the evaluation process. The warehouse department also prepares reports that are then submitted to the accounting and cash departments, led by the finance manager.

#### 8. Inventory Evaluation Procedure

To evaluate inventory, the company conducts a stocktake, which involves physically counting inventory in the warehouse for subsequent sale. The purpose of this stocktake is to determine the accuracy of bookkeeping records, which is one of the functions of the internal control system. This stocktake will determine the accuracy of the stocktaking bookkeeping.

Stocktaking is conducted routinely every month in collaboration with the accounting department. The physical inventory in the warehouse is matched with the records maintained by the accounting department. The count is performed not just once, but two or three times to maximize accuracy and minimize errors.

### Internal Control System for Merchandise

The internal inventory control system at PT Bintang Toba Lestari is designed to be simple enough to allow easy access for all employees. The internal inventory control system aims to prevent undesirable incidents such as misappropriation and theft of inventory. The general internal control policies in the company include:

1. Goods received and issued must be recorded in a real-time system, and inventory transactions occurring during the current period must be closed at the end of the month. The ending balance of the current period will become the beginning balance of the following period.
2. Inventory valuation is calculated using the weighted average method.
3. The warehouse keeper is responsible for receiving, issuing, and storing inventory, protecting against loss and damage, monitoring and reporting, and also physically managing inventory for all warehouses within the company.
4. The warehouse keeper is responsible for following up on any problems, damage, or loss in the warehouse area and actively coordinating with relevant parties to resolve these issues.
5. Storage of inventory outside the warehouse must be approved by the manager.
6. Inventory must be protected by insurance against potential risks such as fire, flood, and other hazards.
7. Optimal inventory levels must be managed by adjusting to requests from relevant user departments and minimizing holding and ordering costs.

The practices in carrying out the duties and functions of each organizational unit carried out by PT. Bintang Toba Lestari are as follows:

1. Surprise audits. Surprise audits are conducted without prior notification to the auditee, and at irregular intervals.
2. Allowing eligible employees to take leave.
3. Regularly verifying inventory in the warehouse against records.

PT. Bintang Toba Lestari has also implemented human resource policies and practices, including the following:

1. Recruitment of new employees is carried out based on considerations based on company needs, with the hope of supporting and streamlining operational activities.
2. At PT. Bintang Toba Lestari, employee training is conducted by departments with significant experience in their respective fields.
3. For example, when a new employee is hired in the warehouse, the Head of the Warehouse Department assists in providing training.
4. Employee motivation at PT. Bintang Toba Lestari is implemented to boost employee morale.
5. Awards are given to employees who excel or demonstrate a strong work ethic to motivate them to perform even better.

6. Employee protection provided by PT. Bintang Toba Lestari is based on and meets occupational safety and health (K3) standards, as well as health insurance in the form of BPJS (Social Security Administration).

## DISCUSSION

The research reveals that PT. Bintang Toba Lestari implements a perpetual inventory system, also known as the inventory mutation method, with daily and monthly physical counts to reconcile warehouse records and actual stock. Procedures for inventory receipt, storage, issuance, and evaluation are executed by authorized functions, primarily the warehouse keeper, with manual recording and document creation ensuring organized tracking (Hadidi, 2023). Inventory issuance follows FIFO, while valuation uses the weighted average method. Reporting adheres to Financial Accounting Standards for Entities Without Public Accountability (Chouhan et al., 2016, p. 141). Internal controls are simple yet effective, emphasizing real-time recording, surprise audits, physical verifications, and human resource practices like training and motivation (Sumual et al., 2021). However, weaknesses exist in warehouse functional segregation.

The company's practices at PT. Bintang Toba Lestari align closely with established inventory management theories and empirical findings from antecedent studies, particularly in the domains of recording, valuation, issuance, and internal controls. For instance, the perpetual inventory system—also referred to as the inventory mutation method—involves continuous real-time recording of receipts and issues, supplemented by daily and monthly physical stocktakes to reconcile warehouse records with actual physical inventory (Hadidi, 2023). This approach exemplifies standard accounting procedures for perpetual systems, which emphasize ongoing tracking to ensure accuracy in bookkeeping and minimize discrepancies between recorded and actual stock levels, as commonly recommended for trading enterprises to support operational efficiency.

Moreover, the use of the FIFO method for inventory issuance prioritizes the dispatch of older stock, thereby reducing the risk of obsolescence and spoilage—especially relevant for perishable goods in the company's operations—while the weighted average method for valuation aggregates costs across purchases to derive a stable unit price (Chouhan et al., 2016, p. 141). These techniques are prevalent in small-to-medium enterprises, mirroring methodologies observed in studies on trading firms where weighted average costing simplifies inventory pricing amid fluctuating purchase prices and aligns with Financial Accounting Standards for Entities Without Public Accountability.

In terms of internal controls, PT. Bintang Toba Lestari's simple framework—including real-time transaction recording with monthly closures, routine physical verifications (conducted two to three times for accuracy), surprise audits at irregular intervals, manager approvals for off-warehouse storage, and human resource practices such as training and motivation—effectively mirrors basic safeguards advocated in the literature for preventing misappropriation, theft, and errors in inventory management (Habibi, 2025; Saro et al., 2021; Sumual et al., 2021). These measures promote accountability and operational integrity without requiring sophisticated technology, akin to control systems in comparable SMEs. Nevertheless, the reliance on the warehouse keeper for multiple functions (ordering, receiving, storing, issuing, and reporting) highlights a lack of advanced segregation of duties, which contrasts with more robust frameworks in complex organizations that advocate clearer division of responsibilities to further mitigate risks. This absence of stringent segregation of duties presents a potential vulnerability, as a single individual overseeing multiple stages of inventory handling could theoretically manipulate records or physical stock without immediate detection, thereby increasing the risk of financial misstatement or inventory loss (Intan et al., 2021; Kobelsky, 2014; Peng & Nunes, 2009).

These findings imply that PT. Bintang Toba Lestari achieves effective inventory management supporting operational efficiency and profit optimization through careful planning and budgeting tied to sales forecasts. The simple controls minimize theft and errors, but addressing warehouse segregation weaknesses could enhance reliability. Optimal inventory levels reduce holding costs, benefiting overall performance (Tong, 2025). For similar firms, adopting perpetual systems with routine stocktakes promotes accuracy without heavy technology reliance.

The study is limited to a single case at PT. Bintang Toba Lestari, relying on qualitative observations and interviews, potentially introducing subjectivity. Lack of comparative quantitative data across firms restricts generalizability. Manual processes may overlook scalability issues in larger operations, and no advanced tools like ERP were assessed.

## CONCLUSION

Based on the results of the analysis and discussion, it can be concluded that the implementation of the Goods Inventory Accounting Information System at PT. Bintang Toba Lestari has generally been running effectively, as can be seen from the implementation of functions, recording, and reporting that support the management of goods inventory. However, in the aspect of internal control, there are still weaknesses in the form of functional traps in the warehouse. When compared to theory, the application of accounting information systems to related functions and documents used is appropriate. Still, internal controls that include organizational structure, sound practices, and human resources are not fully in line with theory. Nevertheless, the company is still able to run the Accounting Information System and Internal Control System well in practice.

## ACKNOWLEDGMENTS

The author would like to express sincere gratitude to the management and staff of PT. Bintang Toba Lestari for their valuable cooperation and support throughout the data collection process. Special appreciation is extended to the Human Resources Department and warehouse personnel for providing access to essential information and insights that significantly contributed to the completion of this research. The author also wishes to thank colleagues and academic mentors for their constructive feedback and guidance during the preparation of this study.

## CONFLICT OF INTERESTS

The author declares that there is no conflict of interest regarding the research, authorship, or publication of this article. The study was conducted independently, and no financial or personal relationships influenced the findings presented in this paper.

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