

# Acceptance Procedure and Storage of Goods Inventory at Swiss-Belhotel Harbour Bay Batam

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**Abstract.** This research was conducted at Store Keeper Swiss-Belhotel Harbor Bay Batam which is engaged in hotel and tourism services. This study aims to find out how the application of procedures for receipt of goods and storage of inventory goods conducted by Swiss-Belhotel Harbor Bay. What is the cause of the procedure for receipt and storage of inventory items is not sufficient, and how the solution to overcome them. The method used in this research is an interview to the parties involved in the procedure of receiving and storing goods to improve the flowchart. Evaluation of acceptance and storage procedures is good enough, it is still the lack of employees in the warehouse department and the separation of functions between the receiving and store keeper departments in order to have the task function for effective control in the work.

**Keywords:** acceptance of goods, storage of goods, settlement method

## Introduction

The development of the tourism industry today, making the hospitality industry as a success factor for tourism. The existence of the power of competent human resources, is now the hotel's veins in a tourism. The whole product is provided by the hotel, being a very important part in the comfort and the tourism.

Inventory items including the main company in the balance sheet, inventory valuation calculation is big enough to involve the working capital of businesses. In the absence of supplies of merchandise, the company will face a risk where a time can not meet the wishes of its customers. Of course this can be bad for the company into a loss of opportunity to earn profit opportunities that should have been obtained.

Switzerland-Belhotel Harbour Bay is one of the tourism business located in JL. Mermaids, Sei Partner, Batu Ampar, Batam, Riau Islands. In inside business operations, in order that the maximum work effort and terintregasi, the company has a warehouse storage of

merchandise called general department store. Part of this is the implementation of work that serves as the receipt of raw materials, the care of the goods and simultaneously issued trademarks. Inventory items that have been purchased from suppliers have two categories each, namely stuff that can be a burden (expense) and goods that are being processed after the income return (cost). Acceptance of goods from a supplier who has received next to the warehouse stored or stay while the (indirect) if the item is directly given to the respective department has ordered goods (direct).

During the exercise the apprentice writers doing research at the warehouse storage of goods. Based on the research, there is a duplicate of the existence of the office undertaken by the head of the department that is doing the reception or receiving care at once the goods or store keeper. The implementation of the work dilalami by the head of the department, was less effective in the job due to duplicate tasks performed. The existence of a duplicate post is done then there

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will be a bad impact of unhealthy practices that also led to the manipulation of data as well as documents that are vulnerable to fraud.

## Literature Review

### *Understanding the procedure*

According to Mulyadi (2001), the procedure is a sequence of clerical activities, usually involves several people within a Department or more made to guarantee handling uniformly company transactions that occur over and over again. Within a system, usually consisting of some of the procedures in which the procedures were interlinked and influence each other. As a result if there is a change then one procedure, then it will affect the other procedures.

### *Understanding the inventory*

According to Mulyadi (2001) in a manufacturing company, supplies consist of finished product inventory, supplies the product in the process of preparation of raw materials, material supplies helper, supplies consumables manufacturers, inventories of spare parts. In a trading company, supplies consisted of just one category, namely the supply of merchandise is goods bought for resale.

### *Logging supplies*

According to Mulyadi (2001), there are two methods of preparation method of mutation Inventory (Perpetual Inventory Method) and the Physical Inventory (Physical Inventory Method).

#### 1. Physical Inventory Methods

Physical inventory methods is a method of pencatatannya of additional supplies purchase, whereas mutations reduced supplies because of usage are not recorded in the card stock. This method is used in the determination of the cost of raw materials in the company that the price of staple products collected by the method of the price of the staple process.

#### 2. Perpetual Inventory Method

Perpetual Inventory Method is a method that any presence of substitution mutations inventory recorded in the card stock. This method is suitable for the determination of the cost of raw materials in the company that the price of staple products collected by the method of cost of goods orders.

### *Procedures Corresponding Inventory*

According to Mulyadi (2001), the procedure concerned with the preparation are:

#### 1. Registration Procedure the finished product

This procedure is one of the procedures in the accounting system of the cost of production. This procedure the product cost of goods is recorded so that didebitkan into account inventory of finished products and credited into the account of goods in the process.

#### 2. Registration Procedure the finished product cost of goods sold

This procedure is one of the sales process along with other sales procedure as the procedure of a sales order, accounts receivable record-keeping procedures, procedure billing procedures, delivery of the goods, and procedure of recording accounts receivable.

#### 3. Procedure for the recording of prices of staple products so received back from the buyer

The procedure describes the sales returns occur thereby affecting the sale of goods to the buyer

#### 4. Additional Registration Procedures and adjustments back cost of goods in the process of product inventory

This procedure is the recording of inventory of goods in process according the specified accounting period.

#### 5. The procedure of recording inventory cost of goods purchased

This procedure is one of the procedures that form the system purchase. In this procedure note cost of goods purchased supplies.

#### 6. Procedure for the recording of prices of staple supplies are returned to the supplier. This procedure is the reverse of the procedure of recording the prices of staple products so received back from the buyer, in other words it is the recording of procedures regarding returns of purchase.

#### 7. The procedure of demand and spending in the goods shed

This procedure is one of the procedures that form the accounting system the cost of production. In this procedure noted the price of staple supplies of raw materials, materials, auxiliary consumables factory, and spare parts used in production and non-production

#### 8. The procedure of recording the additional cost of goods supplies because the goods shed

The procedure in the form of goods warehouse transactions reduce costs and add to the inventory of goods digudang.

#### 9. Physical inventory calculation System

The system used to record the stuff there is physically calculated with digudang. This aims to ask the responsibility section of the warehouse on the implementation of the functions of receipt, storage, and function of parts inventory card about the reliability of the inventory records, and asked him to carry out the adjustment inventory record in part against the card stock.

#### *Related functions*

According to Mulyadi (2001), a function that was formed to carry out the calculation of the physical inventory is generally temporary, which is typically formed the Committee or committees, whose members chosen from employees who are not organized accounting records inventory and does not carry out the function of warehouse. A related function is as follows:

##### 1. The Committee for Physical Inventory Calculation

This Committee serves to carry out the functions of the calculation inventory and submit the results of the calculation to the parts inventory card to use as a basis the adjustment inventory record against the card stock.

##### 2. The function of Accounting

This function is responsible for:

- a. list the inventory unit cost of goods calculated in physical calculations results list;
- b. multiply the quantity and cost of goods per unit listed in the list of results calculation of the physical;
- c. list the total cost of goods in the list of results calculation of the physical;
- d. make adjustments against the card supplies bedasar data the calculation result of the physical inventory;
- e. Make the evidence memorial to take note of the adjustment of inventory data into the general journal based on the results of the calculation of the physical inventory.

##### 3. The function of Warehouse

This function is responsible for adjusting the inventory quantity data recorded in the warehouse card based on the results of the calculations of physical inventory.

#### *Network procedures*

According to Mulyadi (2001), the networks that make up the system of calculation procedure of physical inventory are:

##### 1. Procedure for the calculation of the Physical

In this procedure for each type of inventory in the warehouse was calculated by an independent checker that the results recorded in the calculation of the physical card.

##### 2. Compilation Procedure

In this procedure the cardholder physical calculations did a comparison of the data recorded in the 3rd and the 2nd part of the card and make physical calculations of the recording of the data listed in the 2nd part of the physical calculation card to the list of physical calculation.

##### 3. Procedure for the determination of the price of the Staple Supplies

In this procedure the card part inventory fill rates per unit of each type of inventory is listed in the list of physical calculations based on the information in the corresponding inventory cards as well as multiplying the cost of goods that unity with the quantity of physical calculation results to get the total cost of goods inventories are counted.

##### 4. The adjustment Procedure

In this procedure the card parts inventory make adjustments listed in the inventory cards based on the results of the calculation of the physical inventory. In this procedure is part of the warehouse make adjustments against the inventory quantity data recorded in the card warehouse.

#### *Acceptance of goods*

According to Bodnar (2004), the function of acceptance should be separate from and independent of the storage function. Reception section have access to purchase orders and match it with delivery from suppliers. Purchase order given the authorisation from the Ministry's acceptance to receive the delivery from a supplier when the goods are shipped. Admission procedure must have an independent role to calculate shipping and or prepare delivery reports.

Independent or blind count the shipping is done by not allowing the counter got access to the quantity on the purchase order. This is to determine the number by calculating the, because it is not possible to just copy the quantity from the purchase order. The supervisor will compare the quantity received based on the calculation of the purchase order and then prepare a report for the amount of acceptance of an accepted quantity. Copies of the report the receipt included in the transfer of the delivery to the depository. As for the admission procedure of the goods in the form of a data flowchart can be seen in Figure 1.

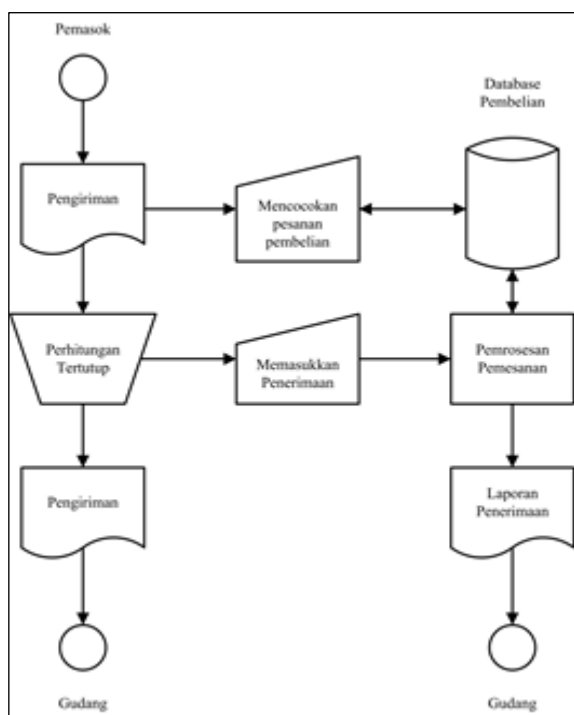


Fig 1. Receipt of Goods

### Acceptance of goods activity

According to Widana (2009), the activity of the acceptance of the goods, there are 3 important point that can not be separated from each other:

1. Physical goods are received, namely physical form of goods that must be felt, seen or touched directly. Acceptance of non-physical items can cause a difference in the process and the results will be achieved. In general the result is negative. If there is an acceptance without having to physically handle the goods, then additional process needs to be done to ensure the validity of the process.

2. Documentation is a document ordering the goods is received based on the existence of an underlying document how goods should be received, what types of goods and to ensure that goods received are identical with the goods shipped.

3. How the handling of the goods, i.e. specific conditions that have to be prepared at the time the goods are received. Does need to be addressed at a temperature/temperatures or special need special handling because of factors weighing, level of difficulty or other problems.

### Required documents

According to Widana (2009), the required documents:

1. Purchase Requisition (PR), is a form which records the purchase request items that are usually prepared the warehouse outlet or Department on the basis of the minimum inventory.

2. Purchase Order (PO), is the form that records booking the reservation goods for operational needs.

3. Memorandum of Invoice (MI), is the recording of the purchase of the goods received from the supplier as proof of goods has been well received.

4. Daily Receiving Report (DRR), is a recapitulation of the recording of the receipt of goods for operational needs.

5. Quotation Analysis, Price is the list price of the goods purchased will be used as a comparison.

6. Bincard, the card is an item that mentioned the names of the items comprising the goods in, stuff out, as well as the rest of the stuff.

7. Cardex card is an item that mentioned the name of item, size, unit price, goods in, goods out, and the rest of the stuff. Cardex is used as a means of control by Cost Control.

### Acceptability of goods procedures

According to Widana (2009), acceptance of goods-related procedures are as follows:

1. Purchase Requisition (PR) created by the Department requiring the goods, if the goods required are not available in the warehouse, PR or can also be made by a section of the warehouse, if the goods are available in the warehouse already reached the minimum inventory. PR is generally made in 3 double which was later distributed on:

- a. Cost Control, as means of control;
- b. Purchasing, as the basis for creating a Purchase Order;
- c. the Department warehouse or need;
- d. based on the Purchase Requisition created, parts purchases will make a Purchase Order where subject to approval from the Accounting Department Head and General Manager, and supported by Quotation Analysis Price. Purchase Order are generally made in 5 stanzas are distributed in:

- Supplier to be appointed;
- Cost control Controlsebagai goods;
- Warehouse as purchase information;
- Payable Accounts Section, as a base to record debt.

- Part of Purchasing, as an archive;

2. Prepare the requested goods Supplier based on the Purchase Order are received, after the goods are ready, and accompanied by the invoice, delivered to the hotel.

3. The receipt of goods in the hotel part was done by the receipt of the goods, the goods that came after checked, part acceptance set up Store and ask for the approval of:

- a. Part of the warehouse for agreement on the amount and quantity;
- b. Cost Control for the approval of prices;
- c. Part of acceptance of goods for receipt of goods;
- d. Generally made in some stanzas according to needs, but some are made in 5 stanzas with distribution as follows:

- Cost Control as control;
- Warehouse as information;
- Purchasing as an archive;
- Accounts payable as the Foundation noted the debt;

- Supplier's billing as a supporter.

4. Part of the warehouse upon receipt of the goods from the reception, then keep and list it on bincard based on Memorandum Invoice (MI).

5. While the Cost Control based on the copy of the PR, PO, MI will record the purchase of the Cardex Account Payable, and will list it on Payables.

6. Memorandum of Invoice (MI) daily sorted per type of goods (food, beverage, material supplies) by the acceptance of the goods, to be used as the basis for making Daily Receiving Report.

#### *Storage of goods*

On the basis of Permendagri No. 17 of 2007 activities conduct storage receipts, storage arrangements, bookkeeping, maintenance items and expenses from the place of storage is implemented in the framework of supervision and supplies for settings in the repository so that it can be served in dealing quickly and appropriately.

#### *Warehousing*

According to Sukadarto (2001), Warehousing is an activity shelter, storage, safeguarding and distributing/channeling goods – goods that become a necessity for any organization. According to Rumsari (2004), Penggudangan is a series of events management in logistic storage ranging from activities of reception, registration, submissions, settings,

storage, accounting, maintenance, and distribution of expenditures by activity accountability management warehouse with the aim of supporting the continuity of work units, as well as support the efektivitasdan the efficiency of the organization as a whole.

Based on the sense of penggudangan can be underlined that the activities of penggudangan not just activities enter the goods in storage (warehouse), but more than that, in the activities of penggudangan important planning, organizing, controlling and logistics both in technical as well as administrative activities so that it can guarantee and safeguard the survival and continuity of each activity in each of the work units in an organization.

#### *Items at the warehouse Storage*

According to Subagya (1990), the storage can also be defined as an activity and attempt to perform maintenance, organizing and setting goods supplies in storage space. The storage can also be defined activities and attempt to do the objective of maintaining and setting goods supplies in storage space. Goods storage area is implemented in the framework of supervision, of organizing and setting goods supplies in warehouse/storage space so in the clearance of goods inventory every time required can be served quickly and precisely. As for the activities of storage, among other things:

1. Receive, store, organize and maintain the integrity of the goods in the warehouse/storage space to be used in accordance with the plan in an orderly, neat, and secure;

2. Organizing the administration of storage of all existing items in the warehouse;

3. Do stock opname periodically or incidental against goods inventory in the warehouse so that supplies can always meet the needs;

Make a report at regular intervals over the existing inventory in the warehouse. Storage function to ensure the scheduling that has been established in previous function with the fulfillment of the rigorously–precisely and with costs as low as possible.

## **Results and Discussion**

### *Part related to the receipt and storage of goods*

#### 1. Purchasing/Purchase

As for purchasing functions, among others:

a. booking goods based on Purchase Request (PR) of the part requires.

b. make a booking service based on Purchase Request (PR) of the part requires.

#### 2. Store/Receiving

As for the function of Store/receiving, among others:

a. receive the goods from the supplier.

b. Compatibility document, quantity and quality of goods delivered by the vendor with an invoice and the Purchase Order (PO).

c. reject the goods from the supplier if not to order.

d. to sign and stamp the company to document stuff that has appropriate procedures.

e. save the stuff and keeping supplies.

#### 3. Cost Control

Organize and carry out the process of inventory each month, applying all policies and procedures of Cost Control to all departments and make sure all the calculation inventory along with.

#### *Related documents in receipt and storage of goods*

As for the documents related to the receipt and storage on department Receiving/Store keeper consists of:

##### 1. Invoice

An invoice is a document that is used as a statement of the Bill to be paid by the customer

##### 2. Purchase Requisition

Purchase Requisition is the means to make a purchase request so that purchasing party can perform the requested procurement

##### 3. Purchase Order

Purchase order was a form used to record the activity of ordering goods to vendors

##### 4. Mail the street (Delivery Order)

Street letter is a document that serves as a letter of introduction of goods listed therein are addressed to recipients and has the force of law over the legality of that is required on a highway starting from the exit of the company to enter the area belonging to the recipient so that goods with the amount as well as the specs are accompanied with some other information received by the recipient.

#### *Admission procedure/Receiving of goods inventory*

As for the related procedure on admission Department Sswiss-Belhotel Harbour Bay, among others:

1. Department of Purchasing melakukan ordering of goods and choose the supplier in accordance with the Purchase Requisition (PR), Market List (ML) of each Department as well as the main kitchen once it is processed into a Purchase Order (PO).

2. The Supplier, the supplier prepares goods to be sent to the hotel based on a Purchase Order (PO) from purchasing.

3. Purchase Order (PO) that has been processed to diserahkan accounting (Cost Control) to do an examination of price, quantity, and type of the items to be purchased. When a Purchase Order (PO) is approved then the Purchase Order (PO) signed by the accounting and delivered to the receiving when not PO returned to purchasing with notes.

4. Receiving receiving a Purchase Order (PO) from the accounting and check it out to find out what kind of stuff will come along and is accepted by the receiver.

5. Supplier came to the hotel and bringing goods ordered by the hotel/purchasing disertai a duplicate invoice 3 (three) and accepted by the receiving section.

6. Receiver checking these items based on quantity, quality, price, and delivery of these goods is adjusted with the Purchase Order (PO).

7. If there is a difference between items that are sent with the Purchase Order (PO), the receiver is entitled to reject the goods are mengembalikannya as well as on the supplier.

8. If the goods come according to the PO, then stuff the came is received by the receiver and invoices signed and written entry dates after that in cap "RECEIVING". Duplicate invoice/letter roads already in stamped and signed then submitted on a supplier to be switched with the PO at the time counter bon.

9. Goods which have been accepted by receiving informed on kitchen, store or property operation, maintenance and energy cost (POMEK).

10. Next receiver makes receiving report/report the receipt of duplicate items 2 (two) after receiving the report that is signed and put together with the Purchase Order (PO) and the invoice from the supplier was split into two stanzas.

#### *Retention Procedures/Store keeper stuff inventory*

As for the procedures in the storage of the goods, Department Store Keeper Sswiss-Belhotel Harbour Bay, among others:

1. The storage of the goods in accordance with the separation of its kind among others;

a. Dry

Dry i.e. goods that should be stored in dry conditions. Holster is the barn. Sample items include rice, sugar, flour, tissue.

b. Frozen

Frozen i.e. goods that become the raw material or the main ingredient which is stored in the freezer in a frozen condition. This stuff into storage immediately carried out by the Store keeper to avoid damage or loss of quality of the goods. Examples of the types of meat that is frozen, and ice cream.

c. Chilled

Chilled i.e. stuff that has the same properties with frozen just not freezing conditions, but kept in cold conditions just inside the chiller. The best temperature for the storage of goods this type of chilled is the number 0 (zero) degrees Celsius to -5 (minus five) degrees Celsius. Examples of the types of goods are chilled fruit, milk, fresh, and vegetables.

2. Note the FIFO

Having regard to the goods storage systems or FIFO first in first out, it means the stuff that goes first will be issued to be processed first.

3. Registration in the card supplies

Record-keeping in the warehouse inventory card serves for granting a date of transitions of stuff manually as archiving.

4. Arrange neatly

Store your supplies neatly in order to simplify checking, and supplies for the job.

### *Evaluation Procedures of acceptance and Supplies for Storage*

Evaluation of procedures of acceptance and storage of merchandise inventories are conducted through interviews, as for the related part yaitu Receiving/Store keeper.

The results of the evaluation of the author sums up the results of the evaluation are:

1. Receiving

Acceptance of goods delivered by the supplier is done by the function of the warehouse so that it does not comply with the applicable rules, which should be done by the function of acceptance as well as less effective in the job, managing the receipt and care of merchandise inventory. Acceptance of goods through a receiver but with security and also directly by the Department in advance of purchasing goods, as well as taking actions that have no right and no authority

2. The authorization System

Any activity or transaction that is done there must be consent or authorized signature, the weakness of

sisitem authorization made by Switzerland-Belhotel Batam-Harbour Bay such as taking inventory of the goods at the time of emergency that sometimes do not comply with procedures such as the absence of a request, and store store request that has not been authorized by the head of Department and managers.

3. The storage of Goods

Related to the company's goods storage procedures, Practice healthy assigned Switzerland-Belhotel Harbour Bay work well enough, but there is still a lack of them as follows:

a. goods received do not directly write to physical calculations manual/BIN CARD when goods have been compiled or however a week later or at a time when there was a gap of time to record it with the results of the inventory guidelines have been terinput at the time of receiving the data in the system of Power Pro.

b. preparation of goods which are still less well due to warehouse setup procedures above have less stuff that a lot of its kind.

### **Conclusion**

Based on the discussion, then the obtained conclusions, namely:

1. Separation of functions between the Store and Receiving on Switzerland-Belhotel Batam-Harbour Bay is supposed to be on the part between the Store and Receiving must be separated per Department.

2. Admission Procedure and storage is already quite good, but not yet at the maximum in the execution of the work.

Based on the results of the discussion, the author gives suggestions that can be used by Switzerland-Belhotel Batam-Harbour Bay:

1. It is expected that Switzerland-Belhotel Batam-Harbour Bay didn't do a duplicate title, making it more effective in work and can anticipate the occurrence of acts of fraud or error.

2. Are expected to make the admission procedure guidelines and shaped storage hardcopy for the receipt and storage of goods in Switzerland-Belhotel Batam-harbour Bay.

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