Analysis Of Perfume Seed Inventory Control At PT. Perintis Kiprah Sampono (Case Study Of Aromania Perfumery Karawang)

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Abstract.
This study aims to analyze the inventory control of perfume seeds at PT. Pioneer Gait Sampono (case study of aromania perfumery Karawang). The aim is to find out how far the inventory control of aromania perfume seeds has been running effectively and efficiently. The method used in this research is descriptive with a qualitative approach, using a purposive sampling technique. Data collection techniques by conducting observations, interviews and documentation, to test the validity and reliability by using a triangulation process including source triangulation, technical triangulation, and time triangulation. The results of this study indicate that there are constraints on the supply of perfume seeds, where consumer demand is not fulfilled due to empty supplies resulting in lost sales or disruption of the sales process at the company, but with the always better control analysis method used, it can control every good inventory starting from the process. ordering, receiving goods, checking goods, storing goods, the process of releasing goods, the lead time of goods arriving to the safety stock.

Keywords: *Inventory, Inventory Control, and Always Better Control Method.*

I. INTRODUCTION

The development of the retail business in Indonesia in recent years has turned out to be worldwide in Asia, especially in developing countries. Based on the results of the 2018 Market Profile Survey, the number of modern retail stores in Indonesia is 1,131 stores or 7.06% of the entire market in Indonesia [1]. Through Presidential Regulation Number 112 of 2007 retail business in Indonesia can be divided into two major groups, namely traditional retail and modern retail. Modern retail is the development of traditional retail, stores with self-service systems, selling various types of goods in retail. Currently, there are many types of modern retail in Indonesia, including Modern Markets, Supermarkets, Department Store, Boutique, Factory Outlet, Specialty Store, Trade Centre, Mall/Supermall and Plaza [2]. Companies, especially retail businesses, must make several efforts to encourage companies to have high competitiveness so they are not left behind in today's global competition. The Ministry of Trade assesses that the prospects for the modern retail business are still quite promising. According to the Director General of Domestic Trade at the Ministry of Trade, the prospects for the modern retail business in 2019 are generally still showing a positive trend. This can be seen from the growth in consumption of goods that are the daily needs of Fast Moving Consumer Goods (FMCG), because FMCG is a type of product that is the mainstay of retail sales [3].PT. Perintis Kiprah Sampono or better known as Aromania Perfumery is a company engaged in the retail perfume business with various types of perfume seed products. In the event that the inventory of goods is determined by the number of orders from the sales counter, the data input administration is carried out according to the number of requests for goods needed to fulfill the sales process in the store.

The problem of inventory control is an important issue to control. The purpose of inventory control is to reduce operational costs to a minimum so that it will optimize company performance and prevent accumulation of goods in the warehouse. In this way, Aromania Perfumery is required to be able to utilize inventory factors effectively and efficiently so that it can sell goods in accordance with the expected quantity and quality with the minimum costs incurred by the company.This research was conducted at the Aromania Perfumery perfume shop located in Karawang Regency. One of the selected store mixes is because it has the largest revenue each month compared to other stores, and is the store that has the most inventory. The products at Aromania Perfumery are perfume seeds with 658 types of seed products, mixed ingredients such

as alcohol, solfiol, solvent, and absolute Germany, bottles which include 500ml seed bottles, 10ml/23ml/60ml plastic bottles, 15ml/20ml/30ml glass bottles, 4ml/7ml/8ml Roll On Bottles and Ori Bottles, and Accessories which include Paper Bags, 10ml Injections, Souvenirs. Of these several products, the majority of the products that sold the most were perfume seeds, but not all perfume seed products sold as much, but only certain products. The problem currently being faced by Aromania Perfumery Karawang is that they do not have a standard inventory of perfume seeds, this is due to the large demand for goods. So far, the company has only used system data and stock taking data to view inventory. The company has not focused its attention on determining the most important types of perfume seeds and needs to be prioritized in inventory. The inventory data obtained is as follows:

Table 1. Aromania Perfumery Karawang Perfume Seed Inventory Data

Period	Inventory (ml)	Demand (ml)	Difference (ml)
October 2018	223,402	89,150	134,252
November 2018	229,789	67,900	161,889
December 2018	208,906	96,850	112,056
January 2019	163,787	106,150	57,637
February 2019	173,187	95,900	77,287
March 2019	214,214	82,850	131,364
April 2019	187,944	88,200	99,744
May 2019	180,651	169,850	10,801
June 2019	214,261	144,150	70,111
July 2019	274,031	113,950	160,081
August 2019	238,763	84,900	153,863
September 2019	192,485	92,950	99,535

Source : PT. Perintis Kiprah Sampono, data reprocessed 2019

From these data it can be seen that there is an excess in the inventory of perfume seeds. The highest inventory of perfume seeds was in July 2019, this was due to excessive demand from stores in anticipation of a shortage of stock to enter the Eid al-Fitr holiday. The tolerance for inventory differences is 80,000 milli, while in October, November, December, March, July and August the difference is above 100,000 milli. It is feared that if the seed product is stored for too long it will expire, it will make consumers dissatisfied because the quality of the product is not as expected.

Table 2. Expired Perfume Seed Data at Aromania Perfumery Karawang

No	Month	Expired Product (ml)
1	Oct 2018 - Jan 2019	20,562
2	Feb 2019 - May 2019	5,178
3	Jun 2019 - Sept 2019	21,641

Source : PT. Perintis Kiprah Sampono, data reprocessed 2019

The stock taking results for October 2018 – September 2019 contained 47,381 ml of expired products. Perfume seeds are said to be expired, namely perfume seeds that are stale from the smell that smells that turn out to be less pleasant, the texture of the liquid becomes thicker and the color becomes cloudy or dark. So far the company has not applied decision-making techniques in the procurement of goods. So that when stock taking is carried out, it is sometimes common to find a large supply of perfume seeds in the storage warehouse.Based on the background above, this article aims to focus on discussing the analysis of perfume seed inventory control at PT. Perintis Kiprah Sampono. Due to the problem of excessive supply of perfume seeds, it disrupts the company's goals. Inventory that is too large results in a buildup of goods due to a lack of inventory control, therefore the author is interested in conducting research with the title "Analysis Of Perfume Seed Inventory Control at PT. Perintis Kiprah Sampono (Case Study of Aromania Perfumery Karawang)".

II. METHODS

This study uses qualitative research with a descriptive approach. In this study the sampling technique used was non-probability sampling and the main instrument was the researcher himself. In collecting data, observation, interviews and documentation are carried out. The process of testing the validity and reliability in this study, using a triangulation process. Source triangulation, to test the credibility of the data is done by checking the data that has been obtained through several sources. Technical triangulation, to test credibility which is done by checking data from different data collection techniques. For example, data obtained by interview, then checked by observation or documentation. Time triangulation, checking with observational interviews or other techniques at different times.

This study consists of one variable, namely the inventory control variable. In the following, there are several theories related to research, to serve as a basis for the interviews that will be conducted in this study.

Inventory Control

Inventory control is important for companies, because this activity can help achieve a level of efficiency in using money in inventory [4]. [5] Inventory control is an activity related to planning, implementation and supervision as well as determining material requirements in such a way that operational needs can be met in time with material inventory investments that can be controlled at the most economical level.

Purpose of Inventory Control

According to [6] defining the purpose of inventory control is stated as a company effort to (a). To be able to meet consumer needs or requests quickly (satisfy consumers), (b) To maintain product continuity or keep the company from running out of inventory which results in a halt in the sales process, (c) To maintain and if possible increase sales and profits of the company, and (d) Keeping storage in the emplacement is not massive, because it will result in large costs.

Inventory Factors

The factors that affect the large small inventory owned by the company according to [7], namely (a). The amount needed to protect the company against inventory outages that will impede or disrupt sales habits, (b) The number of items planned, where the number of items planned itself is very dependent on the planned sales volume, (c). Large purchase of goods each time a purchase to get a minimum purchase cost, (d). Estimation of fluctuations in the price of the goods in question at times to come, (e). Purchase price of goods, (f). Storage costs and storage risks in the warehouse, and (g). The rate at which goods expire or their quality declines.

Inventory Control Procedures

According to [8], in inventory control activities, companies bring in goods through several procedures including (a). Procedure for requesting good. In the process of requesting goods, it is made after identifying what items will be purchased, how many items will be purchased and when the goods will be needed, (b). Goods checking procedures. The process of checking goods is carried out through cooperation between purchasing goods to support the needs and smooth operation of the company's operations, (c). Goods receipt procedure. In this process the activities carried out by examining the goods and making a report on the results of the inspection, (d). Goods processing procedures. In this procedure, each item will be put into the space provided, (e). Goods storage procedures. Storage activities of goods that have been received are stored in the warehouse and some are directly arranged on the shelves of goods for sale, and (f). Procedure for releasing goods. In the process of issuing goods will always be recorded in the cashier system.

III. RESULT AND DISCUSSION

Planning for Controlling the Arrangement of Perfume Seeds at Aromania Perfumery

a. Purpose of Planning Control Perfume Seed Arrangement

Perfume seed stock at Aromania Parfum is needed to fulfill the perfume seed sales process. The purpose of carrying out inventory is as follows:

1. Maintain and increase company sales and profits.
   To maintain sustainable sales, by ordering perfume seeds twice a month, the first order is placed at the beginning of the month and the second order is placed in the middle of the month by requesting order data directly from the sales counter. And to increase sales to the company because with the sales process that continues, the company will continue to earn profits.
2. The storage in the emplacement isn't massive.
   Too much inventory of perfume seeds can cause damage to the perfume if the perfume seeds are stored for too long, so that the quality of the perfume seeds is reduced and it is possible that the perfume seeds will expire. Large inventory storage causes large storage costs for electricity costs, rental costs and loss or depreciation of goods while in stock.

b. Factors Influencing Perfume Seed Inventory Control Planning

In planning to control the supply of perfume seeds at Aromania Perfumery, it is influenced by the amount of goods needed to protect the running of the company against outages that will hamper or disrupt the flow of sales and the risk of storage in warehouses.

c. Perfume Seed Control Planning Procedure

In fulfilling the sales process at Aromania Perfumery it is influenced by several procedures, based on the following are the procedures at Aromania Perfumery:

1. Procedure for ordering goods. The procedure for ordering perfume seeds will work if the planning that has been done is in accordance with the implementation. The following is the planning procedure for ordering perfume seeds at Aromania Perfumery, inspection of perfume seeds, inspection of perfume seeds in the system, and re-recording in the administration section.
2. Goods storage procedure. Includes checking orders received, storing perfume seeds, and inputting goods to the administration section.
3. Goods release procedure. The procedure for issuing perfume seeds starts with ordering from consumers, along with the procedure, checking perfume seed inventory, receiving orders from consumers, recording sales notes, and entering sales into the system.

Implementation of Perfume Seed Inventory Control at Aromania Perfumery

a. Implementation of Perfume Seed Inventory Control Objectives

1. Maintain and increase the company's sales and profits
   There were no problems in processing the order data sent by the sales counter, but there were sales constraints where the demand and needs of consumers with an empty or unavailable supply of perfume seeds and the available stock were not in demand by consumers because the demand was not always the same. This has had a lost sale impact on the company and the biggest possibility is the accumulation of perfume seed inventory.
2. Storage in the emplacement is not massive
   In carrying out the planning for storing perfume seeds, it is in accordance with good implementation, namely by checking by the sales counter first before being stored in aluminum bottles and some are stored in the warehouse. The perfume seeds stored in almu bottles are perfume seeds that are ready to be sold to make it easier during the sales process, so the goods are stored on store shelves. That way the storage on the placement is not too large because the greater the inventory, the greater the assets in the store. Perfume seeds stored in the warehouse will be used when the stock in almu bottles is about to run out or empty. If it is felt that the stored product has begun to change its aroma, it will be separated for further inspection by an internal audit whether the product can still be sold but at a discounted price or is included in an expired product.

b. Factors Influencing the Implementation of Perfume Seed Inventory Control

1. The amount of goods needed to protect the running of the company
   In the implementation carried out by Aromania Perfumery to meet the needs for goods, it was according to the plan, namely orders were made twice a month by checking inventory in stores and on the system. Orders are determined by the sales counter, if there are certain products that are selling well, they have the right to order twice as much as usual.

2. The risk of storage in the Warehouse
   In carrying out the planning for storing perfume seeds that will be sold, it has been carried out properly. How to store part of the inventory in the warehouse and for other seed supplies, put it directly into the almu bottle. This aims to facilitate and speed up the process of service to consumers. Then if there are remaining unsold products, they will be sold in the following month. Products that are included in the slow moving or settling category will be withdrawn from the store when stock taking is carried out.

c. Perfume Seed Control Implementation Procedures

1. Execution of goods ordering procedures. In carrying out the procedure for ordering perfume seeds, it has gone according to plan. The following is the implementation of planning for ordering perfume seeds at Aromania Perfumery, examination of perfume seeds, inspection of perfume seeds in the system, and re-recording in the administration section.
2. Goods storage procedure. In carrying out the storage procedure according to what was planned along with the implementation of storing goods at Aromania Perfumery, checking orders received, storing perfume seeds, and inputting goods to the administration section.
3. Goods release procedure. In carrying out the procedures for releasing goods according to what was planned, following the implementation of storing goods at Aromania Perfumery, checking the inventory of perfume seeds, receiving orders from consumers, recording sales notes, and input sales to the system.

Always Better Control Analysis Method

In this section, data processing will be carried out after obtaining the necessary data. This is to find out the results of the research objectives which will then be analyzed in the next section. By classifying goods based on the annual demand for goods at the company. Data processing is carried out as follows:

1. Classify goods along with the price per unit.
   Identify inventory items that will be grouped on condition that grouped inventory items are similar items and identify demand and costs per unit of these inventory items.
2. Sort the items from the largest value to the smallest
   From the data of goods that have been classified then sorted by value from the largest to the smallest.
3. Multiply the price per unit by usage
   Find the annual volume in terms of money with the formula: Demand for Goods X Price Per Unit (ml).
4. Accumulating the number of items and their value as a percentage
   To calculate the percentage of annual volume value use the following formula: (annual volume value / annual total product value) × 100%.
5. Determine the list of values divided into 3 groups: Class A, B and C.
   According to [9], the ABC classification is divided into three categories or 3 classes, namely as follows:
   a. Category A if the absorption of funds is around 70%-80% of all capital provided by inventory and the quantity of goods is around 10%-20% of all goods managed, with a cumulative percentage of less than 75%.
   b. Category B if the absorption of funds is around 15% of all capital provided by inventory and the quantity of goods is around 20%-40% of all goods managed, with a cumulative percentage between 75%-95%.
   c. Category C if the absorption of funds is around 5% of all capital provided by inventory (excluding A and B) and the quantity of goods is around 50%-60% of all goods managed. with a cumulative percentage between 95%-100%.

The following is the result of the calculation.

Table 3. Analysis Always Better Control

SKU	Number of Product	Price/ml	Demand/ year(ml)	Demand volume x price per milliliter	Annual demand × Price/ml)/ Total (%)	Cumulativ Percentage	Class
EQ	68	Rp 3,500	Rp 259,450	Rp 908,075,000	29%	29%	A
MN	41	Rp	Rp 207,550	Rp 419,873,650	13%	43%	A

SKU	Number of Product	Price/ml	Demand/ year(ml)	Demand volume x price per milliliter	Annual demand × Price/ml)/ Total (%)	Cumulativ Percentage	Class
		2,023					
AF	25	Rp 2,616	Rp 99,800	Rp 261,076,800	8%	51%	A
AG	3	Rp 2,200	Rp 90,250	Rp 198,550,000	6%	57%	A
PF	19	Rp 2,300	Rp 83,360	Rp 191,728,000	6%	64%	A
CB	10	Rp 2,200	Rp 72,410	Rp 159,302,000	5%	69%	A
SF	62	Rp 2,276	Rp 65,210	Rp 148,417,960	5%	73%	A
DB	21	Rp 2,300	Rp 57,600	Rp 132,480,000	4%	78%	B
GV	130	Rp 2,000	Rp 55,310	Rp 122,700,000	4%	82%	B
CR	3	Rp 2,307	Rp 52,560	Rp 121,255,920	4%	86%	B
LB	2	Rp 3,000	Rp 40,900	Rp 110,620,000	4%	89%	B
TK	10	Rp 2,250	Rp 36,000	Rp 81,000,000	3%	92%	B
LV	11	Rp 2,223	Rp 18,250	Rp 40,569,750	1%	93%	B
CP	9	Rp 2,400	Rp 15,800	Rp 37,920,000	1%	94%	B
SYM	3	Rp 2,150	Rp 14,000	Rp 30,100,000	1%	95%	C
IB	39	Rp 2,000	Rp 13,550	Rp 27,100,000	1%	96%	C
CPL	13	Rp 2,000	Rp 11,350	Rp 25,000,000	1%	97%	C
EURO	1	Rp 2,000	Rp 11,000	Rp 22,700,000	1%	98%	C
PY	80	Rp 2,500	Rp 10,000	Rp 22,000,000	1%	98%	C
KV	4	Rp 2,167	Rp 4,950	Rp 15,500,000	0%	99%	C
EP	39	Rp 2,000	3,250	Rp 10,726,650	0%	99%	C
DO	1	Rp 5,000	3,100	Rp 6,500,000	0%	99%	C
PCH	13	Rp 2,307	2,100	Rp 4,844,700	0%	100%	C
GA	34	Rp 2,340	1,500	Rp 3,510,000	0%	100%	C
OS	3	Rp 2,000	1,450	Rp 2,900,000	0%	100%	C
SL	1	Rp 2,000	1,250	Rp 2,500,000	0%	100%	C
TF	1	Rp 2,000	500	Rp 1,950,000	0%	100%	C
SN	8	Rp 6,500	300	Rp 1,750,000	0%	100%	C
SR	1	Rp 35,000	50	Rp 1,000,000	0%	100%	C
LC	2	Rp 2,000	-	Rp -	0%	100%	C
HR	1	Rp 3,500	-	Rp -	0%	100%	C

Source : PT. Perintis Kiprah Sampono, data reprocessed 2019

Based on the table above, it can be explained that, (a). Class A (cumulative percentage between < 75%) obtained items that are in class A are EQ, MN, AF, AG, PF, CB and SF, (b). Class B (cumulative percentage between 75% - 95%) obtained items that are in class B are DB, LB, CR, GV, TK, LV, and CP, and (c). Class C (cumulative percentage between 95% - 100%) obtained items in class C are SYM, IB, PY, CPL, EURO, DO, KV, EP, PCH, GA, OS, SL, SN, SR, TF, LC, and HR.

IV. CONCLUSION

The results of this study indicate that there are constraints on the inventory of perfume seeds, where consumer demand is not fulfilled due to empty inventory resulting in lost sales or disruption of the sales process at the company, but with the always better control analysis method it can control each inventory item, starting from the ordering process, receipt of goods, inspection of goods, storage of goods, the process of issuing goods, the lead time of goods to the safety stock.

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