

# **PENANGANAN MASALAH PEMBELIAN, DAN STOK DI METRO GROUP - PT MITRA USAHA INDORAYA INDAH SURABAYA**

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## **ABSTRAK**

Laporan ini dilakukan dengan tujuan untuk mengetahui hambatan yang dialami PT Mitra Usaha Indoraya Indah yaitu bengkaknya harga pembelian, dan masalah stock dimana direktur tidak mengetahui kapan perlu beli lagi. Sehingga perlu diketahui penanganan masalahnya agar bisa melewati kondisi pandemi di 2021 dengan meminimalkan biaya. Untuk menyelesaikan semua masalahnya, diperlukan untuk memahami sistem operasional perusahaan, yaitu siklus pendapatan (*revenue cycle*), dan siklus pengeluaran (*expenditure cycle*). Selain itu juga perlu membuat laporan stock yang mengimplemenasikan sistem *weighted average* agar mendapatkan HPP yang akurat dan memastikan setiap penjualan tidak mengalami kerugian serta menyelesaikan masalah stock yang ada agar stock komputer dan stock fisik seimbang. Supaya mengetahui kapan perlu membeli barang, maka perlu diketahui dahulu berapa jumlah stock minimalnya menggunakan *economic quantity order* lalu mencari *reorder point* dan *safety stock*, hal ini demi meminimalkan biaya persediaan.

Semua kegiatan yang dilakukan dalam praktik kerja lapangan adalah mempelajari dasar desain interior, pengetahuan atas produk, cara menjual produk pada pelanggan, membuat laporan internal seperti rekap omzet tiap bulan, rincian penjualan bulanan, rincian pembelian bulanan, dan laporan stock. Selain itu juga membuat laporan eksternal seperti penjumlahan, buku besar, neraca saldo, neraca saldo, laba rugi, neraca, pelaporan PPh 21, dan pelaporan PPN. Saat melakukan praktik kerja masih ditemukan juga permasalahan yang terhubung dengan masalah diatas, yaitu bengkaknya HPP di 2020 yang memperkecil keuntungannya walaupun laba kotor lebih besar secara signifikan dari tahun 2021, selain itu bisa ditemukan juga bahwa piutang penjualan sangat besar jumlahnya yang mengindikasikan belum tertagih atau tidak bisa tertagih, namun bisa dilihat meskipun ada penurunan penjualan di 2021 karena dampak pandemi, namun laba bersih yang dilaporkan lebih besar dari 2020 karena adanya penagihan piutang dan pengurangan biaya pembelian secara signifikan karena sengketa dengan vendor.

**Kata Kunci** : laporan eksternal, laporan internal, siklus akuntansi, siklus pendapatan, siklus pengeluaran, *economic order quantity*

# **HANDLING OF PURCHASES, AND STOCK IN METRO GROUP - PT MITRA USAHA INDORAYA INDAH SURABAYA**

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## **ABSTRACT**

This report was conducted with the aim of knowing the obstacles experienced by PT Mitra Usaha Indoraya Indah, namely the swelling of the purchase price, and stock problems where the director does not know when to purchase again. So it is necessary to know how to handle the problem in order to get through the pandemic conditions in 2021 by minimizing costs. To solve all the problems, it is necessary to understand the company's operational system, namely the revenue cycle and the expenditure cycle. In addition, it is also necessary to make a stock report that implements the weighted average system in order to get an accurate cost of goods sold and ensure that every sale is profitable and to resolve the existing stock problems so that computer stock and physical stock are balanced. We need to know when to buy goods, it is necessary to know in advance what the minimum amount of stock is using an economic quantity order and then look for reorder points and safety stock, this is in order to minimize inventory costs.

All activities carried out in the field work practice are learning the basics of interior design, product knowledge, how to sell products to customers, making internal reports such as monthly turnover recap, monthly sales details, monthly purchase details, and stock reports. In addition, it also makes external reports such as journaling, general ledger, trial balance, trial balance, profit and loss, balance sheet, PPh 21 reporting, and VAT reporting. When carrying out work practices, problems related to the above problems were also found, namely the swelling of HPP in 2020 which reduced its profits even though gross profit was significantly higher than in 2021, besides that it could also be found that sales receivables were very large in number which indicated that they had not been collected or not collectible, but it can be seen that although there is a decline in sales in 2021 due to the impact of the pandemic, the reported net profit is higher than 2020 due to the collection of receivables and a significant reduction in purchasing costs due to disputes with vendors.

**Keywords:** external reports, internal reports, accounting cycle, income cycle, expenditure cycle, economic order quantity.