Vol. 20 No. 4 (2024) pp. 814-823
INOVASI: Jurnal Ekonomi, Keuangan dan Manajemen
P-ISSN 0216-7786
E-ISSN 2528-1097

Analysis of the Internal Control System for Rice Inventory

Alan Smith Purba[1]✉, Hamdana[2], Nuryanda Nariswari[3]

[1]Mulawarman University, Samarinda, Indonesia.
[2]Mulia University, Balikpapan, Indonesia.
[3]Mulia University, Balikpapan, Indonesia.
✉Corresponding author: alansmith@feb.unmul.ac.id

Abstract
This study uses a qualitative case study method to analyze the internal control system for rice inventory at Perum Bulog, East Kalimantan Regional Division, Balikpapan City. Data were collected through observation, interviews, and documentation studies. The key informants in this study were three main participants, namely the warehouse head, operational officer, and admin, who have important roles in inventory management. The results of the study indicate that the internal control system implemented at Perum Bulog Balikpapan is not yet fully optimal. The El Nino phenomenon exacerbates the situation by adding complexity to rice inventory management. Limited human resources (HR), inconsistent use of the Enterprise Resource Planning (ERP) system, and lack of training and understanding of internal control procedures are the main obstacles in maintaining the accuracy and efficiency of inventory management. Implementation of a more integrated system and improvement of human resources capacity are needed to strengthen internal control and ensure success in managing rice supplies in the future.

Article history
Received 2024-08-04
Accepted 2024-10-07
Published 2024-11-30

Keywords
El Nino Phenomenon;
Internal Control;
Rice Supplies;
Perum Bulog.

Kata kunci
Fenomena El Nino;
Pengendalian Internal;
Pasokan Beras;
Perum Bulog.

Abstrak
Penelitian ini menggunakan metode studi kasus kualitatif untuk menganalisis sistem pengendalian internal pasokan beras di Divisi Regional Perum Bulog Kalimantan Timur, Kota Balikpapan. Data dikumpulkan melalui observasi, wawancara, dan studi dokumentasi. Informan kunci dalam penelitian ini adalah tiga peserta utama, yaitu kepala gudang, petugas operasional, dan admin, yang memiliki peran penting dalam manajemen inventaris. Hasil penelitian menunjukkan bahwa sistem pengendalian internal yang diterapkan di Perum Bulog Balikpapan belum sepenuhnya optimal. Fenomena El Nino memperburuk situasi dengan menambah kompleksitas dalam pengelolaan pasokan beras. Sumber daya manusia (SDM) yang terbatas, penggunaan sistem Enterprise Resource Planning (ERP) yang tidak konsisten, serta kurangnya pelatihan dan pemahaman tentang prosedur pengendalian internal menjadi kendala utama dalam menjaga keakuratan dan efisiensi manajemen inventaris. Penerapan sistem yang lebih terintegrasi dan peningkatan kapasitas sumber daya manusia diperlukan untuk memperkuat pengendalian internal dan memastikan keberhasilan pengelolaan pasokan beras di masa depan.

1. Introduction

Supplies are materials or goods that are stored and will be used to fulfill a specific purpose. Inventory can be raw materials, auxiliary materials, materials in the production process for resale (Isayah, 2019). The function of the inventory is to store raw materials produced in a period of time so that the Company will not have difficulties if the raw materials are not available on the market (Marwan & Aisyah, 2023). Inventory Management is an important thing for a company because with inventory management the company can maintain its survival and also most of the company's activities are embedded in the inventory of merchandise (Kurniawan, 2021). Inventory management and internal control are very closely related and mutually supportive in ensuring effective and efficient operations in an organization or company. Internal controls function to protect inventory from theft, damage, and misuse through procedures such as separation of duties, supervision, and access restrictions (Ningsih, 2018).

Internal control is a process implemented by the board of directors, management, and other personnel within an entity, designed to provide adequate confidence in the achievement of objectives related to operations, reporting, and compliance (*Committee of Sponsoring Organizations of the Treadway Commission and Internal*, 2013). Internal control objectives include ensuring the efficiency and effectiveness of operations, reliability of financial reporting, and compliance with applicable regulations and regulations (Maulana, 2019). Internal control has become very important, especially due to the company's increasingly large and complex operations. Internal control functions as a method and procedure that can directly or indirectly reduce the risk of fraud and irregularities that can harm the company (Isayah, 2019).

Domestic and foreign rice that meets Bulog's quality standards is purchased by Perum Bulog. Domestic rice procurement ADA DN "*Availability Data and Assessment*" (Data Analysis and Assessment) domestically is part of Perum Bulog's efforts to fulfill the duties of the government and the state, and the procurement of foreign rice for ADA LN "*Availability Data and Assessment*" (Data Analysis and Assessment) abroad is part of Perum Bulog's efforts to buy rice from abroad to fulfill the duties of the government and the state (Bulog, 2024).

Perum Bulog has an important role in maintaining the stability of rice supply and prices in Indonesia. Several initiatives and policies implemented in 2024 cover various aspects of rice inventory management to ensure availability and affordability for the community. Bulog, together with the government and the National Food Agency, has launched a food assistance program for 2024. The number of beneficiary families (KPM) increased to 22 million KPM compared to the previous year. Each KPM receives 10 kilograms of rice every month from January to June 2024, with the possibility of extension if the budget allows. The Government Rice Reserve Stock (CBP) controlled by Bulog reaches 1.4 million tons, coupled with the remaining import quota of 1.5 million tons, this is considered to meet distribution needs until June 2024 (Bulog, 2024).

One of the challenges faced by Bulog in 2023 and 2024 is the impact of the *El Niño phenomenon* which has caused a decline in rice production in several regions due to crop failure. This decrease in production occurred because *El Niño* resulted in very low rainfall, which resulted in drought in many rice-producing areas. This has led to significant fluctuations in rice prices, as the supply of rice becomes less while demand remains high. To overcome fluctuations in rice prices, Bulog implemented the Food Supply and Price Stabilization (SPHP) program, which involves distributing rice to the main market, traditional market, and modern retail. This program aims to stabilize rice prices in the market and ensure the availability of rice for the community.

El *Nino* Phenomenon Especially for rice commodities in Indonesia has reached self-sufficiency in 2018 and 2020 where there are no imports of medium rice. This condition is possible because of a very significant increase in planting area. Efforts to increase the planting area will also be carried out in 2023-2024 to accelerate the increase in rice production to reduce imports in 2024 and ultimately to achieve rice self-sufficiency in 2025. Responding to various challenges in the agricultural sector both at the global and national levels, as well as a big target to make Indonesia the world's food barn in the next 10 years.

Bulog Balikpapan plays an important role in maintaining food stability in its region, especially related to the availability and price of rice which is a basic need of the community. In carrying out its main functions and duties as procurement, inventory management, and distribution of rice, as well as rice price control, it must be able to provide the need for rice to the community. The high frequency of rice supplies in and out of Bulog is feared to cause loss or theft of rice stock, so good internal control of supplies is needed so that there is no misappropriation in carrying out duties. The data on the physical supply of rice at Perum Bulog, East Kalimantan Regional Division, Balikpapan City in 2022-2023 is based on the level of fracture in rice from year to year.

Table 1. Perum Bulog Rice Inventory Data of Balikpapan City

Klandasan Ilir Warehousing Complex

No.	Year	Premium 10% (kg)	Premium 15% (kg)	Total (kg)
1.	2022	191.135,00	17.160,00	**208.295,00**
2.	2023	120.785,00	84.800,00	**205.585,00**

Source : Perum Bulog Balikpapan, 2024.

Based on table 1 above, it can be seen that the 10% and 15% premium rice inventories have differences, where in 2022 more 10% premium rice in 1 year has 191,135.00kg of inventory and sales while the 15% premium in 1 year has 17,160.00kg of inventory and sales. In 2023, there is also a difference where the 10% premium in 1 year is 120,785.00kg of inventory and sales while the 15% premium in 1 year has 84,800.00kg of inventory and sales. It can be concluded that premium rice 10% year-on-year has more supply and sales than 15%, due to a smaller fracture rate or slightly better quality type of rice in the rice. The smaller the rice fracture, the better the quality of the rice and the higher the selling price.

Resource Based View (RBV) is a strategic management theory that focuses on internal resources and organizational capabilities as the main source of competitive advantage. RBV can be applied to analyze how its unique resources contribute to its performance and competitive position in the logistics and food security sectors (Chetty & Srivastava, 2021).

2. Literature Review

2.1. Previous Research

Previous research has been conducted by several researchers in the context of internal control over rice supplies. Various findings from previous studies are a reference for researchers in conducting this research, so that they can show the difference between the research to be carried out by the researcher and the previous research that has been carried out.

(Anggraini *et al*., 2020) has conducted a study entitled "Analysis of the Internal Control System for Rice Supplies at Perum Bulog Kansilog Lubulinggau". The results of the study show that the internal control system at the Lubuklinggau City Logistics Section Office (Kansilog) has carried out procedures and is able to divide the authority and responsibility of each section, in addition to the decision-making taken by the leadership so that in determining the supply there is cooperation of each section, the logistics department knows and assesses the amount of rice supplies in addition to the marketing section that has documents related to rice expenditure in the Office Logistics Section (Kansilog) of Lubuklinggau City, so an internal control system is needed in determining the value of inventory with the first-in, first-out method so that the value of the existing stock is known by the warehouse department in collaboration with the marketing department to strive for the availability of rice at the Logistics Section Office (Kansilog) of Lubuklinggau City. The research focuses on the Logistics Section Office in Lubuklinggau City, while this research will focus on Perum Bulog East Kalimantan Regional Division of Balikpapan City. Using the COSO method, this study aims to provide a deeper insight into the effectiveness of the internal control system in Perum Bulog Balikpapan, as well as how the application of information technology and supervisory procedures can help prevent loss or theft of rice stocks, improve operational efficiency, and support better decision-making in inventory management.

Tennis *et al*., (2023) has conducted relevant research on the Internal Control System and Inventory with the title "Analysis of the Internal Control System of Merchandise Inventory at Perum Bulog Regional Subdivision Wil IV Maumere". The researcher shows that in the control environment indicators, there are traps in the function of receiving incoming and outgoing goods in the warehouse due to a shortage of employees. The risk assessment shows that there are still fluctuations in rice inventory. On the indicator of control activities at Perum Bulog Maumere, there has been authorization by authorized employees and each document in each transaction has a printed sequence number. Information and communication to support internal control have used a computerized system so that data accuracy can be guaranteed. Monitoring of rice supplies is also carried out periodically, namely daily, weekly, and monthly. The main difference from the previous study lies in the geographical location and focus on rice supplies in Balikpapan. In addition, this study will pay special attention to how information technology is used to monitor stocks in a timely manner. *real-time* and how internal controls can help prevent loss or theft of rice stocks.

Wangga *et.,al* (2022) has conducted a research entitled "Analysis of Internal Control of Merchandise Inventory in the Warehouse System of Puspel Devonsionalia". In this study, it can be concluded that the internal control system at the Maumere Diocesan Devonsionalia Center is not in accordance with the internal control system standards. There are several weaknesses, namely there are still many task traps in running the organizational system and the documents used are still very minimal. However, the information system used at the Devonsionalia Puspel has used computerization to facilitate transactions. The main difference between the research and the research that will be conducted at the East Kalimantan Regional Division of Perum Bulog, Balikpapan City, lies in the location and focus of the research. The research at Perum Bulog Balikpapan will focus on rice supplies, not general merchandise.

Panggalo *et.,al* (2021) conducted a study entitled "Evaluation of Internal Control of Rice Procurement in Public Companies of the Logistics Affairs Agency of North Sulawesi and Gorontalo Regional Offices". This study shows that the internal control of rice procurement at Perum Bulog Regional Office of North Sulawesi and Gorontalo which is listed in the SOP (Standard Operating Procedure) has been implemented in accordance with the COSO framework. The implementation of COSO in the internal control of Perum Bulog North Sulawesi and Gorontalo Regional Offices has been well structured so that internal control in the company has been effective. The main difference between the above research and the research that will be carried out at Perum Bulog East Kalimantan Regional Division, Balikpapan City, lies in the location and focus of the research.

Anonymous *et.,al* (2021) conducted a research entitled "Analysis of Internal Control System in Inventory Management of Merchandise". The researcher concluded that in implementation, the company already has a code of ethics and organizational structure that separates the duties and functions of each part. The company has also provided documents that record sales and purchase transactions systematically through the activation program and always check. The problem experienced by the company is that there is often a discrepancy between the final results of the inventory between physical evidence and the database, caused by the negligence of employees who do not comply with SOPs. Other problems related to supervision activities, even though the company already has an SPI team, has not carried out an internal audit so that supervision activities are not optimal. The main difference between the research and the research that will be conducted at the East Kalimantan Regional Division of Perum Bulog, Balikpapan City, lies in the location and focus of the research.

2.2. Theoretical Approach

2.2.1. Resource Based View Theory

In the context of *Resource-Based View* (RBV), internal control is considered a strategic resource that provides a competitive advantage. Strong internal control includes effective information systems, a company culture that prioritizes integrity, and high management competence. Reliable information systems and a positive company culture ensure adherence to procedures, while management competencies support risk identification and better decision-making.

2.2.2. Internal Control System

According to Priceadi, (2016) *system* Internal control includes the organizational structure, methods and measures coordinated to maintain *asset* organization, checking the accuracy and reliability of accounting data. The definition of an internal control system is said to emphasize the goals to be achieved, and not the elements that make up the system. Thus, the definition of internal control applies both in companies that process information manually, with bookkeeping machines, and with *computer*.

According to Mahmuda *et.,al* (2020), Internal control is a process that is influenced by human resources and information technology systems, which is designed to help a company or organization to achieve a certain goal. Internal control at the Logistics Affairs Agency (Bulog) is interesting to study because Bulog has a strategic role in managing national food supplies in Indonesia.

2.2.3. Committee *of Sponsoring Organizations of the Treadway Commission* (COSO)

According to *Committee of Sponsoring Organizations of the Treadway Commission* (COSO) Internal Control System is a process designed by the Board of Directors, management, and other individuals to provide adequate confidence regarding the achievement of objectives related to operational effectiveness and efficiency, reliability of financial statements, and compliance with applicable regulations (*Committee of Sponsoring Organizations of the Treadway Commission and Internal*, 2013).

The implementation of an internal control system based on the COSO framework is an element of the success and sustainability of a company. By establishing a strong control environment, companies encourage a collective awareness of the importance of control at all levels of the organization. Integrated risk assessment helps identify and manage risks effectively, while structured control activities ensure compliance with established policies and procedures. Timely information and communication facilitate accurate decision-making, while continuous monitoring guarantees that internal controls are operating as expected, maintaining the company's operational and financial integrity.

According to COSO (2013) in the *Intern Control-Integrated Framework* (ICF) there are five components of the internal control system, namely:

1) The Control Environment is a determinant of the pattern of an organization, affecting the awareness of control for everyone. The control environment is the foundation for all components of internal control, and provides the existing discipline and structure.
2) Risk Assessment is the identification of entities and the analysis of relevant risks to achieve objectives, forming a basis for determining how risks should be managed.
3) Control Activities are policies and procedures that help ensure that management directions are implemented.
4) Information and Communication includes the identification, capture, and exchange of information in a form and time that enables people to carry out their responsibilities.
5) Monitoring is a process that determines the quality of internal control performance at all times.

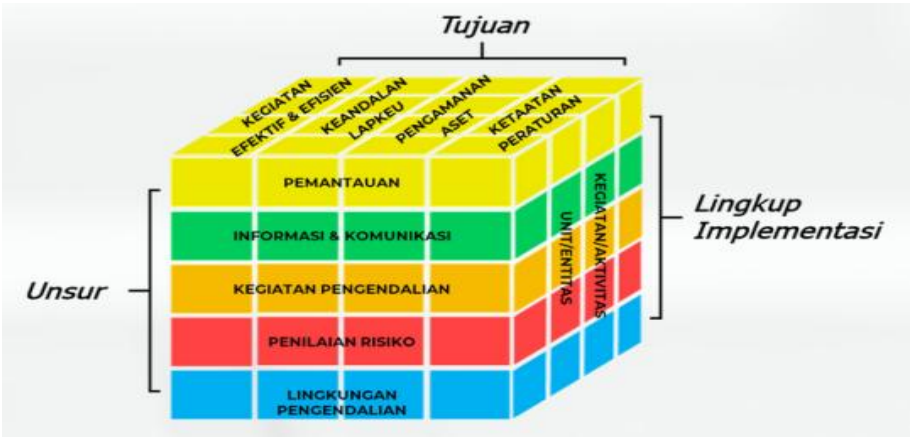

Figure 1. Five Components of Internal Control
Source : Ministry of Finance of the Republic of Indonesia, 2024.

2.2.4. Supplies

Inventory is an important investment decision so it needs to be prudent. Inventory is merchandise that is purchased and then stored for sale in the normal operation of the company so that the company always pays great attention to inventory Rangga *et.,al* (2020). Merchandise inventory is highly susceptible to damage and theft, so internal control over merchandise inventory is needed to protect the company's assets. Errors, fraud, and misappropriation must be avoided in a company with effective internal control.

2.2.5. Rice

Bulog rice is rice managed by Perum Bulog, a state-owned public company in Indonesia that is responsible for stabilizing food prices and logistics of strategic food commodities.

3. Methods

3.1. Research Design

The research used in this study is qualitative descriptive research. The data sources used are primary data in the form of interviews and observations and secondary data in the form of rice inventory recap records at Perum Bulog Balikpapan Anggraini *et.,al* (2020). Information collection was carried out using research instruments such as company profiles, company vision and mission, organizational structure, and rice procurement and expenditure procedures at Perum Bulog Balikpapan.

This research was conducted at Perum Bulog, East Kalimantan Regional Division, Balikpapan City, from June to August 2024. In this study, the researcher determined the title of the study related to the internal control system for rice supplies, namely the extent to which Perum Bulog East Kalimantan Regional Division of Balikpapan City conducts an internal control system over rice supplies according to the COSO framework in terms of control environment, risk assessment, control activities, monitoring, information and communication.

3.2. Participants

The researcher chose three speakers, namely, the head of the warehouse as the main informant because they have in-depth knowledge and direct experience related to rice inventory management, so that the data obtained is more accurate and relevant. Operations officers act as supporting informants as they oversee and ensure the smooth operation of the warehouse, providing additional perspectives that are useful for analysis. In addition, warehouse administration also plays the role of an informant because they are responsible for managing inventory administration, which is important to understand aspects of the internal control system comprehensively.

3.3. Data Collection Methods

In data collection techniques, triangulation is defined as a data collection technique that combines various data collection techniques and existing data sources. Triangulation technique, the researcher combines direct observation of the inventory management process, in-depth interviews with relevant officers and analysis of policy documents and operational reports.

3.4. Research Procedure

In this study, in order for the researcher to obtain data relevant to the desired object in the study, the author uses the following research procedure:

1) Literature research
2) Field research
3) Observation
4) Interview (informant)
5) Documentation

3.5. Data Analysis Methods

In this study, data analysis is an important component of the research. According to Miles & Huberman, (1994), data analysis consists of three workflows that occur simultaneously, namely data reduction, data presentation, and conclusion drawing or verification.

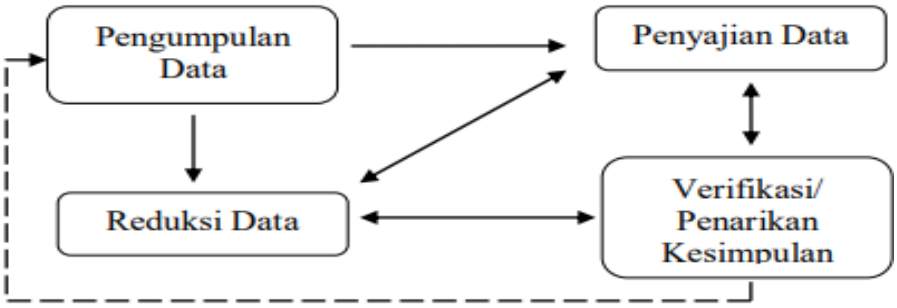

Figure 2. Miles and Huberman Interactive Data Analysis Model
Source: Miles & Huberman, 1994

4. Result and Discussion

4.1.1. Interpretation of Results

Based on the results of the research and discussion that has been presented previously, the following conclusions can be drawn:

1. The control environment at Perum Bulog, East Kalimantan Regional Division, Balikpapan City, is influenced by integrity and strong ethical values. The company has established strict standards of conduct and work ethics through regulations and employment contracts. All employees work in accordance with the established SOPs, and the code of ethics is regulated by the HR division of the head office. A clear organizational structure with a separation of functions and responsibilities supports the achievement of operational objectives, despite the shortage of employees in the warehouse department. Operational policies and procedures are carried out in accordance with SOPs, with the warehouse head monitoring every process of entering and exiting rice supplies.
2. Risk assessment is an important step taken by an organization to deal with possible future risks. In carrying out operational activities, every organization, including Bulog, is inseparable from risks that can cause losses. From the explanation above, researchers came to the conclusion that rice that is stored for too long can shrink and its quality decreases, the application used by Bulog is not fixed. The use of inconsistent ERP applications can have some significant negative impacts. First, constant application changes cause operational instability. Employees need time to adapt to the new system whenever there is a change, which can result in decreased productivity and an increased risk of errors in inventory recording and management. Second, data that has been recorded in the old system may not be fully integrated or even lost in the process of migrating to the new system, leading to data inconsistencies and inaccuracies. Third, the cost of training and repeated system adjustments will also increase, putting a strain on the company's budget and resources. All of these factors as a whole can interfere with the smooth operation of Bulog and reduce the effectiveness of internal control over rice supplies.
3. Control activities at the East Kalimantan Regional Division Bulog of Balikpapan City are very structured and strict in managing rice supplies. Rice storage and dispensing procedures follow standards that ensure stock quality and safety, with real-time pre-storage quality checks and records in the inventory management system. Rice production requires strict approval and verification, involving physical checks and matching with system records. Periodic verification and monitoring are carried out to maintain data integrity, with regular physical audits such as monthly *stock taking*.

4. The use of integrated information systems such as ERP in Bulog East Kalimantan Regional Division, Balikpapan City is very effective in providing accurate and timely information on rice supplies. ERP systems allow for automatic and detailed recording of each inventory transaction, which reduces the risk of errors and fraud. The resulting reports help management make more informative and strategic decisions, as well as support operational efficiency and inventory management effectiveness. However, there is a weakness in the use of this information system, namely instability due to frequent changes in ERP applications, which requires constant adjustment from employees.
5. Supervision of rice inventory management in Bulog is carried out through routine checks and periodic audits to ensure the effectiveness of internal control. The Warehouse Head actively monitors daily operations, including the receipt, storage, and disbursement of rice, as well as physically verifies the stock and matches it with the inventory management system records to ensure that the commodities distributed meet quality and quantity standards. In addition, Bulog conducts internal audits by internal audit teams every six months to evaluate the effectiveness of internal controls and identify potential weaknesses in the system. External audits are conducted by BPK, BPKP, and Bappenas to provide an objective and independent assessment of the inventory management system.

4.1.2. Flowchart Process Visualization

To create an *internal control system flowchart* at Perum Bulog East Kalimantan Regional Division Balikpapan City, the main steps in internal control over rice supplies must be identified first. Here are the main elements that may appear in a flowchart:

a) Start
   1) Receipt of Rice from Suppliers (Farmers, Cooperatives, Distributor Agents)
   2) Quality & Quantity Checking
   3) Recording of Receipts in ERP System
   4) Storage in Warehouse

b) Rice Request from the Distribution Section
   1) Request Verification by Admin
   2) Rice Removal from Warehouses
   3) Expense Recording in ERP System

c) Stock Inventory by Warehouse Head
   1) Physical Stock Similarity Checking & Recording
   2) Preparation of Monthly Stock Reports

d) Audit Internal
   1) Fault Identification & Non-Conformities
   2) Corrective Action
   3) End

4.1.3. Obstacles in Perum Bulog

From the interviews that the researcher has conducted to informants some time ago. The researcher found that there were several obstacles felt or experienced by the three participants of this study. These obstacles can be confirmed through the results of interviews that have been conducted by researchers to informants, the conclusions obtained include:

"*The lack of human resources in the management of rice supplies is a barrier to the implementation of predetermined procedures*" (Head of Warehouse Pak Arif and Operational Pak Reza, July 25, 2024). "*The ERP system used is not fixed, and if there is a better application, Bulog switches to another application*" (Warehouse Admin Pak Reza, July 25, 2024). "*Although internal audits are conducted every six months, the audit process is often hampered by a lack of resources and skills*" (Head of Gudang Pak Arif, July 31, 2024).

From the results of the interview above, it can be seen that there are several obstacles from several aspects that affect the effectiveness of the company's operations. In Perum Bulog, the obstacle or difficulty faced is the lack of human resources. Lack of human resources who have adequate

understanding and skills in rice inventory management. The lack of trained resources makes the process of recording, verifying, and monitoring inventory not running optimally. This can have an impact in the future on the discrepancies between system records and the physical condition of the stock in the warehouse, which can lead to inefficiencies and potential deviations. These barriers are included in the COSO *Control Environment* component, as they include integrity, ethical values, and HR competencies.

In addition, instability in the use of ERP systems is also a prominent obstacle. The Warehouse Admin stated that "the ERP system used by Bulog is often inconsistent, with a tendency to switch to other applications if a solution is found that is considered better." This constant system change results in operational instability and requires significant adaptation time from employees, thus disrupting the smooth management of inventory. These barriers are included in the Control Activities component of COSO, as control activities involve policies, procedures, and practices that ensure that management directives are implemented effectively.

5. Conclusion

To overcome the various obstacles faced by Bulog in managing rice inventory, a comprehensive solution is needed. First, related to the lack of competent human resources, Bulog needs to focus on capacity building through more intensive and sustainable training and skills development programs. This training should include technical aspects related to inventory management, such as stock recording, verification, and monitoring, as well as an in-depth understanding of the ERP system used. In addition, Bulog can consider recruiting workers who have specific expertise in logistics management and information technology to strengthen the existing team.

To overcome instability in the use of the ERP system, Bulog should establish an ERP system that is consistent and in accordance with the company's needs. In choosing the right system, it is important to consider factors such as the system's ability to handle large volumes of data, ease of integration with other operational processes, and adequate technical support. Once the right system has been selected, the focus should be on training HR to be able to use the system effectively and efficiently.

References

Aisyah, N. (2019). Internal Control System for Merchandise Inventory at P.T. Ramayana Lestari Sentosa, Tbk. *Economix*, *6*(1), 113–121. http://ojs.unm.ac.id/economix/article/view/8335/4803

Anggraini, D., Nurhayati, Y., Agusman, M. R., Accounting, P. S., Bina, U., & Lubuklinggau, I. (2020). *Analysis of the internal control system on rice inventory on*. *6*(1).

Bulog. (2024). Bulog.Co.Id. https://www.bulog.co.id/riwayat-singkat-perusahaan/

Chetteti, R. R., & Srivastav, A. (2021). Double Stratification in the Flow of a Newtonian Fluid Along an Inclined Permeable Stretching Surface. *Advances in Modelling and Analysis A*, *58*(1–4), 1–5. https://doi.org/10.18280/ama_a.581-401

Committee of Sponsoring Organizations of the Treadway Commission and Internal. (2013). COSO Internal Control - Integrated Framework (2013). *Kpmg*, 1–8.

Dince, M. N., & Wangga, E. (2022). Analysis of Internal Control of Merchandise Inventory in the Warehouse System of Puspel Devotional. *Journal of Accounting*, *1*, 5–8.

Kurniawan. (2021). Analysis of the Application of Recording and Valuation Methods to Inventory of Merchandise According to PSAK No.14 at PT. Mayora Indah. *Jurnal Aktiva : Accounting and Finance Research*, *3*(2).

Mahmuda, Q. A., Sari, W., & Agustin, D. (2020). Analysis of Internal Control of Raw Material Inventory on Production Activities. *Journal of Accounting Students (plural), 1*(1), 111–121. http://openjournal.unpam.ac.id/index.php/jamak/index

Marwan, M. P., & Aisyah, S. (2023). Analysis of the Effectiveness of the Internal Control System on Merchandise Inventory at PT. Various Varieties of Engeneering. *Journal of MAIBIE (Management, Accounting, Islamic Banking and Islamic Economic), 1*(1), 95–107. http://kti.potensi-utama.ac.id/index.php/MAIBIE/index

Maulana, Y. S. (2019). The Effect of Internal Control of Inventory on the Effectiveness of Blockboard Product Inventory Management at PT Albasi Priangan Lestari. *Scientific Journal of Business Administration and Innovation*, *2*(2), 295–308. https://doi.org/10.25139/jai.v2i2.1320

Miles, M. B., & Huberman, M. (1994). Qualitative Data Analysis. In R. Holland (Ed.), *SAGE* (Dua, Vol. 1304). United Kingdom.

Mulyadi. (2016). *Accounting Systems* (3rd ed.). Salemba Four.

Ningsih, L. E. (2018). *The influence of the internal control system on the inventory of merchandise at pt. Sumber Alfaria Trijaya, tbk*.

Panggalo, T. S., Nangoi, G. B., & Pusung, R. J. (2021). Evaluation of Internal Control of Rice Procurement in Public Companies of the Logistics Affairs Agency of North Sulawesi and Gorontalo Regional Offices. *LPPM for EcoSusBudKum (Economics, Social, Culture, and Law), 5*(1), 216–221.

Pratiwi, A. I., Isharijadi, I., & Styaningrum, F. (2021). Analysis of the Internal Control System in the Management of Merchandise Inventory. *Ecobian Journal : Business Economics & Management*, *11*(2), 302–313. https://doi.org/10.37932/j.e.v11i2.397

Rangga, Y. D. P., Herdi, H., & Mitan, W. (2020). Altman Z-Score Method in Predicting Bankruptcy in All Credit Cooperatives in Maumere Regency. *Journal of Accounting and Tax*, *21*(01), 59–70. https://doi.org/10.29040/jap.v21i1.1097

Tennis, V. Y., Dekrita, Y. A., & Diliana, S. M. (2023). Analysis of the Internal Control System of Merchandise Inventory at Perum Bulog Regional Subdivision Wil IV Maumere. *Journal of Management and Accounting*. http://jurnal-stiepari.ac.id/index.php/gemilang/article/view/884%0Ahttp://jurnal-stiepari.ac.id/index.php/gemilang/article/download/884/849