

Research Article

Implementation of Stock Opname Procedures for General Affair Warehouse Inventory at PT Bernofarm Pharmaceutical Company

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Abstract: This research investigates the implementation of stock opname procedures in the General Affair warehouse at PT Bernofarm Pharmaceutical Company, a major pharmaceutical manufacturer. The study responds to the problem of discrepancies in inventory data, which can disrupt operations due to inaccurate recording or delays in documentation. The objective is to analyze the effectiveness and structure of stock opname procedures in controlling non-productive inventory. A qualitative descriptive method was employed, utilizing observation and interviews with Accounting and General Affair warehouse staff to collect primary data. The findings reveal that stock opname at PT Bernofarm is conducted periodically through coordinated stages: scheduling, preparation of inventory data, physical inspection, data reconciliation, reporting, and inventory adjustment. The procedures are carried out collaboratively between the Accounting and General Affair divisions, with clearly defined responsibilities and documentation such as stock cards, credit memos, and goods receipts. Despite a difference in theoretical and practical implementation—where inventory recording is managed by warehouse staff rather than accounting—the presence of functional segregation and supervisory checks ensures effective internal control. The study concludes that a structured and consistent stock opname process improves data accuracy, minimizes discrepancies, and enhances accountability. This research is limited to non-productive inventory in a single company division, and further studies are suggested to explore digital solutions or comparative analyses across industries.

Keywords: Stock Opname; Inventory; General Affair; Internal Control; Procedure.

1. Introduction

In company operations, particularly in the manufacturing sector, such as the pharmaceutical industry, data accuracy is crucial for maintaining the continuity of business processes. One important aspect that supports this is a reliable and appropriate inventory management system. Inventory serves as the backbone of company operations, encompassing the production process, daily activities, and distribution of goods to the market. Inaccurate inventory management can have serious consequences, ranging from operational disruptions to decreased product quality and loss of customer confidence. To support smooth operations across various departments, the company requires an inventory control system capable of maintaining the availability of non-productive yet essential items, such as office supplies, cleaning equipment, consumables, and other operational materials managed by the General Affair warehouse. Although the General Affair warehouse is not directly involved in the production, its role cannot be ignored. Delays or shortages of goods in the General Affair warehouse can cause operational bottlenecks that impact the productivity and work effectiveness of all work units.

One of the most effective methods for verifying the existence and accuracy of goods in the warehouse is through the stock opname procedure. Stock opname serves to evaluate the

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effectiveness of internal control by conducting a physical inspection of available inventory [1]. This process functions as a preventive measure against potential losses caused by miscalculations, helps manage the inflow and outflow of goods, and prevents discrepancies or data inconsistencies [2]. In general, discrepancies in stock opname results may occur due to inaccuracies in record-keeping or acts of theft involving inventory items. To reduce the risk of recording errors and inventory loss, every received item must be accompanied by a receipt documented in the stock card, and likewise, every item issued must be supported by a properly recorded issue slip [3]. In this context, accounting staff play a crucial role as supervisors in the inventory recording process carried out by units such as the General Affair division. This role includes verifying the consistency between the physical data in the field and the records in the books to ensure the accuracy and reliability of reported inventory information. Such supervision also facilitates the early detection of discrepancies or potential fraud.

PT Bernofarm Pharmaceutical Company, as a large-scale pharmaceutical company, is required to maintain efficiency and effectiveness in every line of its operations, including in supporting sections such as General Affairs. Stock opname procedures that are carried out in a structured manner, integrated with the inventory recording system, and supported by human resources who understand the importance of data accuracy are needed. The implementation of stock opname in the General Affair warehouse at PT Bernofarm Pharmaceutical Company is an integral part of the internal control system that is implemented regularly. This process is carried out to ensure that all non-productive items that support operations are available in the right amount, in good condition, and accurately recorded. This is done considering its complex operational activities, so the implementation of proper stock opname procedures in the General Affair warehouse is important to maintain smooth activities in each unit. From an academic perspective, mastery of stock opname practices is an essential asset for students, particularly in the field of accounting. This activity integrates theoretical understanding with real-world application and strengthens competencies in internal control, operational auditing, and accurate inventory data management. Based on these considerations, the selection of competency areas in the implementation and analysis of stock opname procedures in the General Affair warehouse at PT Bernofarm Pharmaceutical Company is highly relevant. This activity is expected to make a direct contribution to improving the effectiveness of the company's inventory management system and to serve as practical learning that benefits students' professional development in the future.

2. Literature Review

2.1. Procedure

Procedures can be defined as a series of processes or stages of activities that are interconnected. According to the *Kamus Besar Bahasa Indonesia* (KBBI), a procedure is a set of steps within an activity undertaken to complete a task. [3] state that procedures typically involve more than one individual across one or more divisions within a company. Procedures are designed as a sequence of administrative activities intended to ensure that recurring company transactions are carried out consistently. These administrative activities include recording, coding, verification, duplication, calculation checks, and compiling reports.

Research conducted by [4] revealed several key points regarding the implementation of organizational procedures. Procedures are developed as tools to support the achievement of a company's strategic objectives. By implementing a structured process, all members of the organization can be aligned to work cohesively toward common goals. Furthermore, procedures are designed to enable effective and efficient monitoring, even with minimal resource utilization. This approach helps companies reduce operational costs, as performance evaluations can be conducted without requiring excessive time or resources.

1.2 Stock Opname

Stock opname is the activity of counting finished goods inventory, carried out periodically by physically counting the available items in the warehouse and then comparing the results with existing stock records, whether in the form of manual stock cards or data stored in the warehouse's computer system [5]. Through stock opname, companies can evaluate whether the information in inventory records aligns with actual conditions. Any discrepancies between the stock opname results and the recorded data may be caused by unrecorded transactions or potential fraud related to inventory management [6].

The stock opname procedure serves as a control mechanism for tracking the movement of goods in the warehouse by verifying the physical quantity of inventory. Monitoring the flow of goods and ensuring the reliability and accuracy of warehouse operations are essential aspects of this activity. Regular implementation of stock opname can provide significant benefits to the company [7]. Furthermore, according to [8] physical inventory counting is typically carried out by companies to assess the actual quantity of items in the warehouse. The results of this physical count are used to evaluate the accountability of the Warehouse Department in performing storage functions, as well as to assess the accuracy of inventory records maintained by the Inventory Card Section. Additionally, this data is utilized to make necessary adjustments to existing inventory records

1.3 Stock Opname

In all types of companies—whether manufacturing, retail, service-based, or other entities—inventory represents one of the most important assets [9]. Inventory typically consists of raw materials and goods stored for various purposes, such as supporting the continuity of the production process, resale, or use as spare parts for production machinery [10]. According to PSAK No. 14, inventory is defined as:

- 1) Assets held for sale in the ordinary course of business;
- 2) Assets in the process of production for such sale; or
- 3) Materials or supplies to be consumed in the production process or in the rendering of services.

In the context of the General Affair warehouse, inventory consists of items that support operational activities, such as office supplies, cleaning equipment, and other logistical materials. Although these items are not directly involved in the production process, they play a crucial role in ensuring the smooth operation of the company's overall activities.

1.4 General Affair Division

The General Affairs Division plays a significant role in managing company facilities, performing general administrative tasks, overseeing non-productive assets, maintaining workplace safety and cleanliness, and providing services related to employee welfare [11]. According to [12], the role of General Affairs is relatively complex, as it requires intensive interaction and coordination both within the company and with external parties. In general, the General Affairs Division is responsible for various functions, including maintenance and cleanliness, facility and infrastructure management, security systems, general procurement, asset and inventory management, customer service, work environment facilities, occupational health and safety, as well as licensing and public relations matters.

3. Research Method

This research uses a descriptive method with a qualitative approach. According to [13], qualitative research is a process that places the researcher directly within the context being studied. This method involves various interpretive approaches and relies on real-world data to describe and understand the research object. Through techniques such as field notes, interviews, documented conversations, photographs, recordings, and personal observations, researchers aim to construct an in-depth understanding of the observed reality. The purpose of this qualitative approach is to describe the implementation of the inventory stock opname procedures in the General Affairs warehouse at PT Bernofarm Pharmaceutical Company.

The data collection techniques used in this research are observation and interviews. According to [14], observation is a method of data collection conducted by directly observing the object or issue that is the focus of the research. In this study, the researcher carried out participatory observation by actively engaging in the stock opname activities conducted in the General Affairs warehouse of PT Bernofarm Pharmaceutical Company. Meanwhile, interviews are a data collection method involving direct interaction between the researcher and the informant. This process is conducted in a question-and-answer format to obtain information related to the object of study [7]. In this research, interviews were conducted with Accounting Staff and General Affairs Warehouse Staff to gather detailed insights into the implementation of the stock opname procedures.

4. Results and Discussion

4.1. Result

To ensure the accuracy of inventory data and support the smooth operation of the company, stock opname activities must be conducted on a regular basis. One such implementation takes place in the General Affairs warehouse. At PT Bernofarm Pharmaceutical Company, the inventory in this warehouse is categorized into three groups: office stationery, consumables and household supplies, and employee uniforms. Stock opname is conducted monthly, depending on the type of inventory. To ensure accuracy and completeness of inventory data, the company has established a set of procedures that must be followed during stock opname. These procedures are designed to ensure that the process of inventory counting and recording is carried out in a systematic, controlled, and accountable manner. The following section presents a flowchart and a detailed description of the stages involved in the stock opname procedure at the General Affairs warehouse.

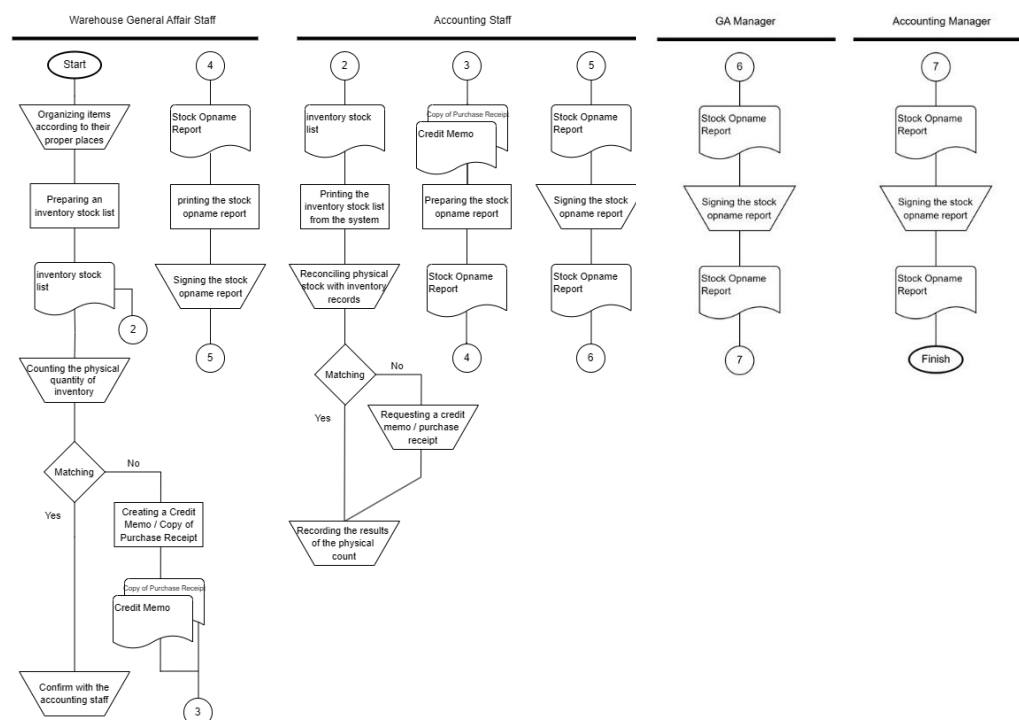


Figure 1. General Affair Warehouse Stock Opname Procedure.

(Source: Interview results of PT Bernofarm Pharmaceutical Company)

Based on the flowchart, it can be described again the application of the inventory stock opname procedure at the General Affair warehouse of PT Bernofarm Pharmaceutical Company is as follows.

1) Scheduling stock opname

The first stage involves the preparation of a stock opname schedule through coordination between the General Affairs Warehouse Staff and the Accounting Staff. Stock opname is routinely conducted toward the end of each month, using a rotational mechanism based on inventory categories. This means that only one of the three inventory categories is counted each month, allowing each category to undergo stock opname once every three months. The purpose of this scheduling is solely to determine which inventory category will be subject to stock opname in a given month. The specific date for stock opname is typically coordinated one day before (D-1) or on the actual day of implementation (D-day), ensuring that the warehouse conditions reflect the most accurate and current state. As a result, the stock opname does not need to occur on the same calendar date each month but is instead scheduled flexibly to avoid disrupting operations and to allow for a more thorough inspection process.

2) Stock opname Preparation

Before the stock opname is carried out, the Accounting Staff prints an inventory list from the system, which is linked to the inventory cards prepared by the General Affair Warehouse Staff. This list includes complete information on the items to be counted, such as

the item name, item code, unit of measurement, and the inventory balance recorded in the system.

3) Physical Inventory Check Implementation

Next, a physical inspection of the items listed is carried out according to the predetermined schedule. This process takes place directly in the General Affair warehouse area. The Warehouse Staff count the actual quantity of each item, while the Accounting Staff supervise and record the results on the provided stock opname form or worksheet. During this process, the Accounting Staff also act as supervisors, similar to internal auditors, ensuring that the inspection is conducted objectively, systematically, and in accordance with established procedures. Additionally, the Accounting Staff are responsible for:

- a) Recording the stock opname results together with the General Affair Warehouse Staff.
- b) Verifying any discrepancies found.
- c) Preparing the Stock opname Minutes, which are signed by the relevant parties as official documentation and proof of accountability.

4) Data Matching

After the physical data is obtained, a reconciliation process is carried out between the actual quantity of goods and the quantity recorded in the system. If discrepancies are found, their causes will be investigated, such as possible recording errors, damaged goods, or loss. One common cause of differences between the inventory recorded in the system and the physical count in the warehouse is the issuance of goods on the same day as the stock opname, where the memo or credit note (an internal document recording inventory outflows) has not yet been entered into the inventory information system. As a result, the system still reflects the inventory balance before the issuance, while physically the quantity has already decreased.

In addition to outflows, there are also cases where goods have entered the warehouse but have not yet been recorded in the system at the time of stock opname. Although the items are physically present in the warehouse, the system does not yet reflect the increase in stock because the receipt documents (such as delivery notes or purchase receipts) have not been inputted. This can lead to a positive discrepancy, where the physical quantity exceeds what is recorded in the system.

If a discrepancy between the system data and the physical inventory count is caused by goods being issued on the day of the stock opname, the General Affair Warehouse Staff will issue a credit memo. This memo contains details such as the date, type of inventory issued, quantity, the requesting division, and the recipient of the inventory, serving as proof of the inventory outflow. However, if the discrepancy is due to incoming goods, the General Affair Warehouse Staff will provide a copy of the purchase receipt as supporting documentation.

5) Preparation of Stock opname Report

The final stock opname report will be compiled by the Accounting Staff in the form of Stock opname Minutes, based on the findings during the stock opname process. Stock Opname Report are prepared as a recapitulation document using Microsoft Excel. If any discrepancies are found in the quantity, the report will include an explanation of the differences. For shortages, the explanation will refer to a credit memo. Conversely, for overages, the explanation will be supported by a purchase receipt, and the Accounting Staff will verify the validity of the incoming goods by matching the LPB number (Goods Receipt Report). Furthermore, Stock Opname Report must be signed by the General Affair Warehouse Staff, Accounting Staff, General Affair Manager, and Accounting Manager as a form of official documentation and accountability.

6) Inventory adjustment

This stage is carried out once all preceding processes have been completed, allowing the stock opname results to be adjusted in the system by the General Affair Warehouse Staff responsible for managing the inventory.

4.2. Discussion

Based on the results and discussion regarding the inventory stock opname procedure in the General Affair warehouse at PT Bernofarm Pharmaceutical Company, the authors analyzed that the procedures implemented align with those identified in the study by [1] According to this research, the stock opname procedure consists of preparing inventory data, conducting physical inspections, reconciling data, reporting stock opname results, and making inventory adjustments.

Furthermore, the implementation of the stock opname procedure at PT Bernofarm's General Affair warehouse shows both similarities and differences when compared to the

theoretical framework presented by [8] in his book *Accounting Systems*. He explains that the perpetual inventory system emphasizes the continuous recording of inventory movements for each item through the Inventory Card, which is maintained by the Inventory Card Section, while the physical storage of goods is managed by the Warehouse Section.

Furthermore, [8] emphasizes that due to the risk of damage or loss of goods, it is essential to periodically reconcile inventory records with the physical condition of items in the warehouse. This is implemented through stock opname activities. A similar practice is adopted by PT Bernofarm, where stock opname serves as a means to adjust discrepancies between system records and the actual physical inventory, using supporting documents such as credit memos in accordance with the adjustment principles of the inventory accounting system.

However, a difference lies in the implementation of inventory recording. At PT Bernofarm, inventory mutation recording is conducted by the Warehouse Section, rather than the Accounting Section as described by [8]. Nevertheless, there is a clear functional separation of duties: warehouse personnel are responsible for the physical handling of goods—both storage and distribution—while separate personnel are tasked with inventory recording. The Accounting Department, although not directly involved in recording, fulfills a supervisory role by verifying the records maintained by the Warehouse Section through periodic stock opname activities and the preparation of Stock Opname Report.

5. Conclusions

The study on the implementation of stock opname procedures in the General Affair warehouse at PT Bernofarm Pharmaceutical Company concludes that the process is conducted systematically and periodically through well-defined stages—ranging from scheduling, preparation of documents, physical inspection, data reconciliation, reporting, to inventory adjustments. The procedure involves active coordination between the General Affair and Accounting divisions, ensuring accurate inventory records and enhancing internal control over non-productive inventory items.

The findings align with the research objectives, supporting theoretical frameworks from [1] and [8], while also revealing practical deviations in inventory recording responsibilities. Although PT Bernofarm delegates recording to warehouse staff rather than the accounting department as suggested in theory, functional separation of duties and supervision through regular stock opname ensures accountability and control.

The research provides valuable contributions both academically and practically. It reinforces the importance of structured inventory control systems in supporting operational effectiveness and offers insight for companies seeking to enhance inventory monitoring. For students, it serves as real-world learning to strengthen skills in accounting, auditing, and internal control systems.

However, this study is limited to a single warehouse within one company, focusing only on non-productive inventory. Future research may expand the analysis to other types of inventory or divisions, compare across companies or industries, and explore the use of digital technologies to automate and enhance the stock opname process.

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