

عنوان مقاله:

Operational Audit in Inventory Management: Case Study of CV. X in Bali

محل انتشار:

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خلاصه مقاله:

Inventory plays an important role in almost all organizations, whether in trade, services, or manufacturing. When an organization fails to control its inventories, the impact it will face is an inflated or inadequate inventory, loss of customers, decreased competitiveness of the company, and loss of revenues. If this continues to happen, it will affect the business continuity (going concern) of an organization. This study aims to improve comprehension related to audit operational in inventory management CV. X in Bali. The paradigm used in this study is qualitative descriptive, with data collected using semi-structured interview methods, observation, and document analysis. The results show that the company has been facing some problems, such as an inadequate consignment system, no stock cards in finished goods, awful semi-finished goods storage, forecasting errors in purchasing imported inventory, lateness in delivering the goods, and natural disasters. The existence of the operational audit aims to evaluate the company's performance in inventory management with regard to effectiveness, efficiency, and economy, so the company can improve its performance.

کلمات کلیدی:

Operational Audit, Inventory management, Performance improvement

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