



IMPLEMENTATION OF STOCK-TAKING PROCEDURES PT KERETA API INDONESIA PERSERO DAOP 5 PURWOKERTO

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Stock-taking is an important aspect of inventory management that plays a role in ensuring data accuracy and operational efficiency of the company. PT Kereta Api Indonesia (Persero) Daop 5 Purwokerto faces several challenges in implementing stock-taking, such as data discrepancies, error-prone manual recording, and lack of coordination between units. This research aims to evaluate the problems faced and propose information technology-based solutions to improve the effectiveness of the stock-taking process. The methods used in this research include direct observation during internship activities, interviews with employees involved in the stock-taking process, and data analysis of the results of the updated system implementation. The results show that the implementation of a more modern inventory information system can improve the accuracy of data recording, speed up the verification process, and reduce potential errors due to manual recording. In addition, employee training and regular meetings between work units contributed to improving understanding and coordination in the stock-taking process. The successful implementation of this program is supported by several factors, such as management commitment in supporting innovation, employee readiness in adapting to the new system, and the company's need to improve operational efficiency. However, there are still obstacles such as resistance to change and time constraints in the implementation of training. Therefore, continuous evaluation and improvement are needed so that this program can run more optimally in the future.

Keywords : Stock-taking, Accounting Management, Experience.

Abstrak

Stock opname merupakan salah satu aspek penting dalam manajemen persediaan yang berperan dalam memastikan akurasi data serta efisiensi operasional perusahaan. PT Kereta Api Indonesia (Persero) Daop 5 Purwokerto menghindari beberapa tantangan dalam pelaksanaan stock opname, seperti ketidaksesuaian data, pencatatan manual yang rentan terhadap kesalahan, serta kurangnya koordinasi antar unit. Penelitian ini bertujuan untuk mengevaluasi permasalahan yang dihadapi serta mengusulkan solusi berbasis teknologi informasi guna meningkatkan efektivitas proses stock opname. Metode yang digunakan dalam penelitian ini mencakup observasi langsung selama kegiatan magang, wawancara dengan



karyawan yang terlibat dalam proses stock opname, serta analisis data dari hasil implementasi sistem yang diperbarui. Hasil penelitian menunjukkan bahwa penerapan sistem informasi persediaan yang lebih modern dapat meningkatkan keakuratan pencatatan data, mempercepat proses verifikasi, serta mengurangi potensi kesalahan akibat pencatatan manual. Selain itu, pelatihan karyawan dan pertemuan rutin antar unit kerja berkontribusi dalam meningkatkan pemahaman serta koordinasi dalam proses stock opname. Keberhasilan implementasi program ini didukung oleh beberapa faktor, seperti komitmen manajemen dalam mendukung inovasi, kesiapan karyawan dalam beradaptasi dengan sistem baru, serta kebutuhan perusahaan untuk meningkatkan efisiensi operasional.

Kata Kunci : Stock opname, Manajemen Akuntansi, Pengalaman.

A. INTRODUCTION

Merdeka Belajar Kampus Merdeka (MBKM) is an initiative of the Ministry of Education and Culture of the Republic of Indonesia in the previous period aimed at giving students freedom in determining how and where to study. This program encourages collaboration between the world of education and industry, so that students can gain practical experience that is relevant to the field of study. One of the real implementations of the MBKM program is through student involvement in business processes in companies, such as stock-taking procedures at PT Kereta Api Indonesia (Persero) Daop 5 Purwokerto.

Inventory management is one of the important aspects that play a role in determining the smooth operation of the company, especially in the increasingly fierce business competition. PT Kereta Api Indonesia (Persero) Daop 5 Purwokerto, as a rail transportation service provider in Indonesia, has a big responsibility in managing

inventory to support its operations. During the internship period from August 12, 2024 to November 29, 2024, the author had the opportunity to be involved in the stock-taking process at several stations. From this experience, the author observed that although clear procedures have been implemented, there are still various obstacles that hinder the effectiveness of stock-taking implementation.

Sustainable transportation is increasingly important in the face of growing urbanization and global climate change. In Indonesia, PT Kereta Api Indonesia (KAI) has a strategic role in providing efficient and environmentally friendly public transportation services. KAI's operational effectiveness, especially at the operation area (Daop) level such as Daop 5 Purwokerto, relies heavily on accurate asset and inventory management. In this context, the stock-taking process becomes a key element in accounting management, which plays a role in ensuring accountability as well as

operational efficiency of the company.

Currently, the implementation of stock-taking procedures at PT KAI Daop 5 Purwokerto still avoids several obstacles. The complexity of the distribution network and the diversity of the types of materials managed require a more accurate recording and verification system (Wijaya & Sari, 2020). In addition, inaccuracies in this process can have a significant impact on maintenance planning, procurement of goods, and company budget efficiency (Susanto & Hidayat, 2018).

Based on the MBKM internship report conducted at PT KAI Daop 5 Purwokerto, stock-taking is an integral part of accounting management. This process is not only related to financial recording and reporting, but also includes resource management, data analysis, and accurate information-based decision making. The Merdeka Learning Campus Merdeka (MBKM) program encourages students to be directly involved in stock-taking activities, allowing them to apply the theory they have learned in a real work environment.

However, the report also underlined the importance of accurate inventory data in supporting effective business decision-making. To ensure the success of stock-taking, it requires solid coordination between work units, proper utilization of technology, and competent human resources. Without these factors, PT KAI Daop 5 Purwokerto risks inefficiency, loss of assets, and difficulties in its operational planning.

To overcome these challenges, the implementation of an integrated stock-taking system based on

information technology is proposed. This system includes digitizing the recording process, utilizing barcodes for asset identification. In addition, training and development of human resources are also important factors in improving inventory management competencies. By adopting this solution, PT KAI Daop 5 Purwokerto is expected to improve the accuracy of inventory data, reduce the potential for asset loss, and improve overall operational efficiency.

B. IMPLEMENTATION AND METHODS

MBKM activities at PT Kereta Api Indonesia Daop 5 Purwokerto were carried out for 4 (four) months, from August 14, 2023 to December 07, 2023. MBKM internship is in accordance with the working days of PT Kereta Api Indonesia Daop 5 Purwokerto employees, namely Monday - Friday starting at 08.00 - 17.00 WIB. The clothes used by the author during the MBKM Internship are Monday to Thursday using a polite free shirt, Tuesday using Batik, and Friday using free clothes, equipped with an alma mater suit every day. As for some of the main tasks carried out during the internship are:



Figure 1 STOCK TAKING OF INVENTORY

1. Scan Tax Invoice Barcode



Scan barcodes on tax invoices using SAP applications and then send the scanned data to the center for reporting purposes to ensure that all tax transactions are accurately recorded in the system.

2. Stock-taking of Inventory

Followed the stock-taking process at several stations, including Prupuk Station, Bumi Ayu Station, Legok Station, and Karanganyar Station and counted the inventory of goods in the warehouse and matched it with the records in the accounting system to ensure the accuracy of inventory data and identify differences between physical counts and accounting records.

3. Tax Checklist

Checklist the documents to determine the imposition of PPH and VAT and enter the document number and verify the tax imposed to ensure that all tax transactions have been calculated and reported correctly.

4. UMDS Tax Checklist

Perform a checklist of tax documents related to UMDS and then Input physical data containing document number, amount of funds, NPWP, tax formula, and determine income tax from the document to Ensure that all tax documents have been verified and in accordance with applicable tax provisions.

5. Checking BPJS Billing Letters

Checking billing letters from BPJS Hospitals and Opticians that work with PT KAI and then checking and matching the document number, date, address, and nominal stated to ensure that all bills received are in accordance with the services provided.

C. RESULTS AND DISCUSSION

During the internship program at PT Kereta Api Indonesia (Persero) Daop 5 Purwokerto, the author found

several major obstacles in inventory management. These obstacles include the mismatch between inventory data and actual conditions, error-prone manual recording, and lack of coordination between related units. To overcome these problems, various solutions have been implemented with a structured and planned approach.

The first step taken was the development of a more modern and integrated inventory management information system. This system aims to reduce potential errors in recording and speed up data processing. By utilizing more sophisticated information technology, access to inventory data can be done in real-time, so that the risk of errors due to manual recording can be minimized. In its implementation, the author took part in testing this system, including the process of inputting and verifying data.

Subsequently, training was conducted for employees on the use of the new system and more systematic stock-taking procedures. This training involved a combination of theoretical and practical sessions, where participants were taught how to operate the new system as well as the procedures that should be applied during the stock-taking process. In its implementation, the author acted as an assistant who assisted in delivering the material and answering participants' questions.

In addition, communication between units is strengthened through the organization of regular meetings aimed at sharing information and resolving obstacles that arise in daily operations. These meetings take place every week and involve representatives from various

divisions, such as finance, operations and logistics. During this activity, each unit has the opportunity to convey the obstacles faced and find solutions together.

The implementation of these solutions has a positive impact on inventory management at PT Kereta Api Indonesia. With a more modern information system, the accuracy of inventory data recording has increased. The stock-taking process that is carried out regularly also shows more consistent results, with the difference between the amount of physical inventory and accounting records being successfully reduced.

The training provided to employees also proved to increase their confidence in carrying out the new procedures. Previously, some employees had difficulty with record-keeping, but after training, they were able to complete tasks more quickly and accurately. In addition, regular meetings between units facilitated information sharing and improved communication effectiveness, which in turn supported a more informed decision-making process.

The successful implementation of this program is inseparable from several key driving factors, including strong management support, employee commitment in improving performance, and the company's need to adapt to technological developments. Support from management is essential in providing the necessary resources, both in the development of information systems and in the implementation of employee training. In addition, management also plays an active role in providing evaluation and feedback to ensure the sustainability of this program.

The commitment of employees to learn and adjust to the new system was also a crucial factor in the successful implementation. High enthusiasm can be seen from employee participation in training and regular meetings. In addition, the increasingly competitive demands of the transportation industry encouraged the company to continuously improve the efficiency and accuracy of inventory management, making the implemented changes a necessity. The author notes that after seeing the positive impact of the new system implementation, employees became more motivated to contribute to the improvement of work processes.

Despite the positive results, the implementation of this program also faced some challenges. One of the main obstacles was resistance to change from some employees who had become accustomed to the old working methods. Some of them were skeptical about their ability to adapt to the new system, which could slow down the transition process. To overcome this obstacle, management needs to provide further support and communicate the benefits of the implemented changes.

In addition, time constraints in conducting training and implementing new systems are a challenge. Given that employees still have to carry out daily operational tasks, some training sessions have to be conducted outside of regular working hours, potentially causing fatigue and reducing the effectiveness of learning. Therefore, more flexible training scheduling needs to be considered so as not to interfere with employees' main work.

D. CLOSING

1. Conclusions

Overall, the implementation of various solutions in inventory management at PT Kereta Api Indonesia (Persero) Daop 5 Purwokerto showed positive results. Support from management, employee commitment, and strengthening communication between units are the main factors that drive the success of this program. Although there are some obstacles in the implementation process, the steps taken to overcome them show that the company is on the right track to improve its inventory management system.

The success of this program can serve as a model for other companies in the transportation industry looking to improve their inventory management efficiency. To ensure the sustainability of this program, regular evaluations and improvements need to be made. The author hopes that PT Kereta Api Indonesia can continue to maintain and improve its operational performance by utilizing technology and more effective management strategies.

2. Suggestion

Based on the results of internship activities that have been carried out, the authors identify several obstacles that need to be improved regarding Stock Opname, namely:

1. PT KAI needs to consider developing or updating the information system used for inventory management. A more sophisticated system can help minimize recording errors and speed up the data processing process.
2. Need to Improve communication between units in PT KAI can help in smoothing the work process.

Regular meetings between teams can be a means of sharing information and solving problems faced in daily operations.

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