

Inventory card recording stages at PT Lautan Lestari Shipyard



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BACKGROUND

The internship was carried out by the author at PT Lautan Lestari Shipyard as an admin responsible for recording inventory into the data stock in the system. The author often encountered discrepancies in inventory recording between warehouse stock and data stock. Therefore, the author proposed a method for calculating inventory cards.

LITERATURE REVIEW

Inventory is a very important asset component for companies because it is the main source in realizing the company's profit.

The FIFO (First In First Out) recording method assumes that the first goods to enter the warehouse are the first to leave the warehouse.

The average recording method does not consider whether the goods entered earlier or later. By using this method, warehouse staff do not need to worry about determining which items entered earlier or later.

SOLUTION

Inventory cards are used to record the movement of goods in a company's inventory. Its basic function is to record the movement of goods in and out. By implementing inventory card recording, the movement of goods in and out at PT Lautan Lestari Shipyard will be better monitored and minimize discrepancies in inventory recording.

PT. Lautan Lestari Shipyard Inventory Card 1 March until 31 March 2024										
Nama barang : Isolasi Hitam										
Date	Explanation	Purchase (In)			COGS (Out)			Balance		
		Unit	Price	Total	Unit	Price	Total	Unit	Price	Total
29/2/24	Beginning Inventory							100	1.200	120.000
2/3/24	Purchase	120	1.200	144.000				100	1.200	120.000
								120	1.200	144.000
4/3/24	Repair project ABC				100	1.200	120.000	120	1.200	144.000
7/3/24	Return from project ABC				-10	1.200	(12.000)	120	1.200	144.000
								10	1.200	12.000
9/3/24	Repair project RST				120	1.200	144.000	10	1.200	12.000
15/3/24	Purchase	150	1.300	195.000				10	1.200	12.000
								150	1.300	195.000
22/3/24	Repair project LMN				10	1.200	12.000	150	1.300	195.000
				339.000			264.000	150	1.300	195.000

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barang : Isolasi Hitam										
Date	Explanation	Purchase (In)			COGS (Out)			Balance		
		Unit	Price	Total	Unit	Price	Total	Unit	Price	Total
29/2/24	Beginning Inventory							100	1.200	120.000
2/3/24	Purchase	120	1.250	150.000				220	1.227	270.000
4/3/24	Repair project ABC				50	1.227	61.350	200	1.227	245.400
7/3/24	Purchase	200	1.300	260.000				400	1.264	505.400
9/3/24	Return from project ABC				-10	1.227	(12.270)	410	1.263	517.670
15/3/24	Purchase	150	1.350	202.500				560	1.286	720.170
22/3/24	Repair project OPQ				60	1.286	77.160	500	1.286	643.000
	Repair project FOH				100	1.286	128.600	400	1.286	514.400
				612.500			254.840	400	1.286	514.400

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