


The Influence Of Purchasing And Distribution Of Goods On The Store Inventory Of The Accounting Department At Surya Hotel

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Article Info	ABSTRACT
Keywords: Purchasing, Distribution, Inventory	This research aims to provide an overview of the role of purchasing and distribution in Surya Hotel inventory. In this research the author discusses three (3) main issues, namely what is the role of purchasing goods in the accounting department supply shop at Surya Hotel, what is the role of distribution of goods in the accounting department supply shop in Surya, and what is the role of goods distribution in the accounting department supply shop in Surya. the role of purchasing and distributing goods in the inventory shop accounting section at Surya Surya Hotel. The research method used is a qualitative method. The technique used is to conduct interviews with accounting staff such as cost control, purchasing and storekeeper at Surya Hotel as well as making direct observations regarding the role of purchasing and distributing goods in the inventory store of the accounting department at Surya Hotel. From the results of this research discussion, it can be concluded that purchasing goods plays a very important role in the Surya Hotel store inventory. Goods that have arrived will be input by the storekeeper in the application (Inventory control) and will automatically add inventory/stock in the system owned by the hotel accounting. Distribution of goods plays a role in Surya store inventory. Hotel goods distribution is the movement of goods from the store to other departments. Some of these roles are, reducing the amount of inventory/stock/inventory in the accounting system, increasing the amount of inventory/stock/inventory in the user's system (another department), and making it a cost for the user (another department).
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INTRODUCTION

A hotel is an accommodation that utilizes some or all of its parts as a lodging service, food and beverage provider, and various other services for the general public, managed commercially. In the organizational structure of a hotel, including Surya Hotel, in addition to the operational sections that interact directly with guests, such as Front Office, Food and Beverage Service, Food and Beverage Product, and Housekeeping, there is also a back office area, which includes Marketing, HRD (Human Resource Department), and Accounting.

The Accounting Department, or finance department, is responsible for recording all financial transactions and generating the hotel's financial reports, covering both income and

expenses. Accounting plays a crucial role in a hotel, as it is responsible for monitoring the hotel's financial inflows and outflows. As O'Fallon and Rutherford (2011) state, "The accounting department in a hotel is vital for maintaining financial stability, as it monitors all financial transactions, ensuring proper recording of revenues and expenses. Without a strong accounting function, a hotel can struggle to maintain profitability." This illustrates the central role of accounting in maintaining financial health in a hotel.

Within the accounting department, there is the position of Chief Accounting, which is the highest-ranking role in the department, responsible for preparing reports based on data from Account Payable Staff, Account Receivable Staff, General Cashier, and the logistics subdivision, including Cost Control, which oversees costs and expenses in the hotel. These sections can be grouped into two main areas: finance and logistics. While the finance team deals with calculations and monetary matters, the logistics team manages the goods needed for hotel operations. As Walker (2017) notes, "The separation between financial and logistics divisions in a hotel ensures that both financial accuracy and operational efficiency are maintained. While the finance team focuses on budgeting, cash flows, and reporting, logistics is tasked with managing the goods that are essential to the operation."

The management of inventory is a critical part of hotel operations, as it ensures that necessary supplies are available when needed. Davidson and Cope (2003) emphasize that, "Purchasing and inventory control are two essential components in hotel operations that must be managed carefully to balance cost with the ability to meet guest demand. Poor management can lead to wastage, shortages, or unnecessary costs." Proper inventory management ensures the smooth operation of departments by providing the right goods at the right time, avoiding both overstocking and shortages.

In a hotel, goods are distributed by the storekeeper, who stores operational items for later use by the relevant departments. Departments that require goods from the inventory must submit a Request Order (RO) Form, which is approved by Cost Control. As Barrows, Powers, and Reynolds (2012) state, "Effective communication and coordination between the various hotel departments, especially purchasing, accounting, and logistics, are essential for the smooth flow of operations. This coordination ensures that both the financial and physical resources are utilized optimally." This highlights the importance of good interdepartmental communication to ensure efficient hotel operations.

An accurate system for inventory management is also crucial to ensure that stock levels in the system match the actual inventory. As Knutson and Schmidgall (2011) assert, "Inventory control in a hotel requires an accurate and up-to-date system to track goods across all departments. Effective systems ensure that stock levels match the real-time needs of operations, thus preventing costly errors." A reliable inventory system helps minimize errors and ensures the smooth operation of the hotel.

This study will examine the influence of purchasing and distribution of goods on inventory management in the accounting department at Surya Hotel, along with the challenges and solutions encountered, with the research limited to the period from July 1, 2024, to August 31, 2024.

METHODS

This research was conducted at Surya Hotel, Jl. Jenderal Sudirman Km. 125 Balai Makam, Bathin Solapan District, Duri City, Riau. This research was conducted on July 1, 2024 to August 31, 2024 for a period of 2 (Two) Months. This research uses a qualitative (descriptive) research type. Respondents to be taken in this study are Cost control, Storekeeper, Purchasing Surya Hotel. Primary data collection in this study was through direct interviews with the parties concerned with the research being conducted. Secondary data in this study were obtained directly from Surya Hotel. Data Collection Methods using 3 research techniques, including observation, interviews, documentation.

RESULTS AND DISCUSSION

Hotel

According to Widanaputra (2009:16), "the definition of a hotel is a type of accommodation that is managed commercially by using part or all of the building to provide a place to stay for guests." According to the author, a hotel is a place that provides lodging, drinks and food services with other facilities provided to hotel guests according to the type of room chosen and paid for by the guest.

Store

According to Purnomo (2004), "a warehouse is a place to store goods, both raw materials that will be processed into manufacturing and finished goods that are ready to be marketed". According to the author, a store is a place to store goods, both food, drinks and other goods before being used so that they are stored properly and safely.

Purchasing

According to Mulyadi (2016), "purchasing is an effort made to procure goods needed by the company." According to the author, Purchasing is an activity to bring in goods according to the type and quantity of goods needed. Purchasing goods in a hotel is needed to stabilize the operation of the hotel, such as cooking, guest laundry, and others. Purchase of goods in the hotel is done based on requests from other departments using a request order form that has been approved by the head of each department.

Purchase of goods begins with making a request to purchase goods or commonly called a Request Order Form (Ro). The Request Order Form is made by each department with the prior approval of the Department Head. The Request Order Form is submitted to the purchasing department in the accounting department. The Request Order will be processed by the storekeeper from approval, ordering until the goods needed arrive and are received by the store. After the store receives the goods based on the Purchase Order, the goods will be put into the warehouse to be stored before being used.

A storekeeper will enter data on incoming goods into the system used by the hotel. After a receiving person enters data into the system, the stock of goods in the system will automatically increase and that is what we can call inventory.

Distribution

According to Daryanto (2011), "distribution is an organizational device that is interdependent in providing a product to be used or consumed by consumers or users."

According to the author, it can be concluded that distribution is the transfer of goods from the provider to the user by involving officers who are responsible for ensuring that the goods arrive at their destination safely and can be used to support the operations of a company.

Distribution in a hotel store is the circulation of goods from the warehouse to the department until the goods are used. The departments involved in the distribution of goods from the store are such as Housekeeping, Food & Beverage, Sales & Marketing, Front Office, Banquet, Human Resource Department, and the Accounting Department itself. All departments in the hotel are involved because they need goods for the operations of each department.

Goods issued from the warehouse by the storekeeper based on requests from the department through the request order form. These goods are in the form of food ingredients, drinks, chemicals, cleaners, gas and LPG, engineering, stationary and others as supporting hotel operations. The storekeeper must maintain the goods in the store so that they remain safe and can be used by the department, do not let there be any damage or expiration. Inventory control checks are carried out at the end of each month by the storekeeper and cost control. If there is a discrepancy between the system data and the actual, cost control will make salary deductions for both store employees and departments whose data does not match.

Inventory

According to Kusuma (2009), in his book states that "inventory is defined as goods stored for use or sale in the future". Inventory is usually carried out in a storage warehouse by a storekeeper. Basically, inventory is a record of goods entering the store, goods outside the store and damaged goods. "According to the author, inventory is the stock of goods in a company that is recorded in the form of a system, manual and also actual. Based on the results of the analysis and discussion of the previous research, the following conclusions can be drawn:

1. **The Role of Purchasing Goods on Store Inventory at Surya Hotel**

Purchases of goods play a role in the Surya Hotel store inventory where all goods that have been ordered and then received by the storekeeper, the stock or inventory of goods will increase in the Inventory system. Based on several theories, purchasing goods is an activity to obtain or realize desired goods/services as well as for supplies/stock in the warehouse or purchasing goods that are used directly for the operational needs of the hotel itself.

Purchasing plays an important role in the inventory of a hotel. Goods that have arrived will be automatically inputted to increase the stock in the system owned by the hotel accounting. The stock of these goods will later be used by several hotel departments to meet their operations such as the Food & Beverages Department, Housekeeping Department, Front Office Department, and others.

2. **The Role of Goods Distribution on the Inventory Store at Surya Hotel**

Request Orders will move to the hotel goods distribution department inventory system is the movement of goods from one place to another, or from the provider to the user. Distribution of goods can play a role in the inventory or inventory store because the

goods that have left the store through the user or in other words the stock owned by Accounting decreases and the stock owned by the user department will increase.

From the theories above, it can be concluded that the distribution of hotel goods is the movement or movement of goods from the source or provider to the consumer or user. Goods must remain in accordance with the system and actual so that there is no minus, which will ultimately have an impact on inventory. The results of interviews with several respondents with the theory are similar, namely that the distribution of goods is the transfer of goods from the provider to the user, in other words that the distribution of hotel goods is the transfer of goods from the store to the user through the request order form.

3. Constraints Faced in Purchasing and Distribution of Goods at Surya Hotel

In an inventory store, the accounting department at Surya Hotel is inseparable from the obstacles or problems faced. Based on the results of the interview, there are obstacles that have been faced in the inventory store, namely there is a difference in the number of actual goods and those in the inventory system, and expired goods.

CONCLUSION

Based on the results of the research and discussion that has been done, the author can draw the following conclusions: Purchasing goods plays a very important role in the Surya Hotel inventory store. The role of purchasing goods in the inventory store can be concluded as follows: a. To add inventory/stock to the inventory system owned by store accounting. b. Purchasing goods also plays a role in maintaining inventory stability so that it does not run out of stock or stockout, because inventory is very important to support hotel operations, if the goods are empty while at that time they are needed, purchasing is required to buy the goods directly from the supplier or commonly called cash purchase. Distribution of goods plays a role in the Surya Hotel inventory store, which is the transfer of goods from the store to other departments. Some of these roles are: a. Reducing the amount of inventory/stock/inventory in the accounting system. b. Increasing the amount of inventory/stock/inventory in the system owned by (other departments). c. Making it a cost for (other departments) after the goods are used for hotel operations. d. Maintaining inventory stability so that stockout does not occur. 3. The constraints that have occurred in inventory are the differences between the inventory system and the actual. The solution to solving the problem when there is a difference in the number of goods is to check the actual number, as well as in the system and finally balancing will be carried out. For lost / missing goods, a report will be made for the deduction of the department's salary..

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