

The Effect of Operational Audit and Internal Control on Raw Material Inventory Management

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ABSTRACT

Economic developments in this era are in line with world developments which give rise to competition between companies and require company management to make the best decisions. The aim of this research is to analyze how much influence operational audits and internal control have on raw material inventory management. In this research, a quantitative method was applied where data was collected using a questionnaire, which was then processed using the SPSS data analysis tool. The research target was employees who worked at the house property company at PT Baritana Indah Persada Medan, with a total sample of 60 respondents. The data analysis methods applied in this research include descriptive statistics, classical assumption analysis, multiple linear regression, classical assumption analysis, hypothesis testing and coefficient of determination. The findings of this research reveal that there is a significant relationship between raw material inventory management and operational audits and internal controls to smooth the company's operations well.

Keywords: *Operational Audit, Internal Control, Inventory Management*

ABSTRAK

Perkembangan ekonomi pada era ini beriringan dengan perkembangan dunia yang menimbulkan persaingan antar perusahaan dan mengharuskan para manajemen perusahaan membuat keputusan terbaik. Tujuan penelitian ini untuk menganalisis seberapa besar pengaruh dari audit operasional dan pengendalian internal terhadap pengelolaan persediaan bahan baku. Di dalam penelitian ini, menerapkan metode kuantitatif dimana data yang dikumpulkan menggunakan kuesioner, yang kemudian diolah memakai alat analisis data SPSS. Target penelitian adalah karyawan yang bekerja pada perusahaan properti rumah di PT Baritana Indah Persada Medan, dengan jumlah sampel sebanyak 60 responden. Metode analisis data yang diterapkan pada penelitian ini meliputi statistik deskriptif, analisis asumsi klasik, regresi linear berganda, analisis asumsi klasik, pengujian hipotesis dan koefisien determinasi. Hasil temuan penelitian ini memaparkan adanya hubungan yang signifikan antara pengelolaan persediaan bahan baku dengan audit operasional serta pengendalian internal untuk melancarkan jalannya operasi pada perusahaan dengan baik.

Kata kunci: *Audit Operasional, Pengendalian Internal, Pengelolaan Persediaan*

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INTRODUCTION

Economic developments in this era are in line with world developments which give rise to competition between companies and require company management to make the best decisions, one of which is raw material inventory activities (Buckley, 2009). A company is categorized as healthy and has good performance, which can be seen from its operational activities being carried out efficiently and effectively, if all members in all areas of the company's operations can work well (Akinlabi, 2021). The raw material stock management function is one of the key aspects of operations, therefore it is important to carry out audits in it. Inventory management of raw materials is considered important to carry out operational audits because it ensures the smooth running of a production process. A phenomenon that has recently occurred in raw material supplies is the lack of availability of raw materials, making it difficult for companies to carry out company operations because they have to get raw materials at a determined price. Conveyed on the news page by Farezy (2023), he wrote that the high price of raw materials in the property sector has caused a reduction in the supply of subsidized housing which has an impact on slowing down housing construction, even though demand for house buildings remains high. Increasing production costs have an impact on increasing the Residential Property Price Index (*Indeks Harga Properti Residensial/IHPR*), especially for medium-sized houses, thereby encouraging high demand for these properties.

There is an increase in investment in building components at 0.08% in the first quarter of 2023, compared to 2022 in the same period, a decrease of 2.58% according to Central Statistics Agency (*Badan Pusat Statistik/BPS*) data. Likewise, the construction industry experienced a decline from 4.83% in the first quarter of 2022 to 0.32% in the first quarter of 2023. Sunarsip as Head of Economics (The Indonesia Economic Intelligence) said that although the data showed a decline in supply in 2023, but the increase in demand occurs due to inflation in the data sector. Sunarsip revealed that housing inflation reached 2.49% in June 2023, greater than the end of 2021 of 0.76%. Inflationary pressures are caused by increased demand for housing and rising house prices along with rising costs of raw materials and production. Sunarsip underlines the need to maintain management of housing stock so that output does not fall, thus implying the need for a system to ensure that existing supply can be allocated according to plan. Therefore, the role of management is needed to be able to provide raw material stock according to demand.

Operational audits are needed to support the management of raw material supplies at home properties. This audit is intended to identify activities that require refinement or improvement in order to provide structural management revisions and achieve effective, efficient and economical results (Indayati, 2021). Apart from operational audits, internal control is also important in managing raw material stocks, in order to avoid inappropriate misuse and sub-optimality. Internal control functions to monitor all operations within the organization to determine the level of efficiency and effectiveness of all operations running according to objectives. Strong internal controls can detect errors or inaccuracies in accounting methods, then produce competent evidence collected from accounting data. The role of internal control is to manage and secure company assets, as well as having the authority to take security measures to avoid damage or other irregularities (Purnomo & Efendi, 2022).

Pratama (2020) explained that operational audits have an influence on raw material inventory management. The statement revealed that operational audits are a means for companies to evaluate the effectiveness of raw material stock management. Sopiyan (2022) which explains the relationship between operational audits and the availability of raw materials which can produce effective company control activities in determining the company's ideal inventory amount. According to Mustika (2019), internal control has a positive impact on raw material inventory management. Saputra (2022) continued, saying that by controlling raw materials to maintain the stability of the required raw materials, companies can meet consumer demand. Internal control in a company can have an impact on the supply of raw materials, because the components of internal control and

the availability of raw materials are an integral part that cannot be separated and must be observed in the company's operational activities (Makbul, 2023). The author is enthusiastic to continue researching other elements that influence inventory management. Therefore, analyzing the operational audit and internal control of a company in the raw inventory management of PT Baritana Indah Persada which is located in Medan, North Sumatra.

LITERATURE REVIEW

Audit is an activity or activity carried out in a company to compare conditions with specified standards. The party conducting the audit must be competent, independent and have a sense of responsibility. The definition of operational audit according to Arvando et al. (2022) means an assessment of the company's operational activities regarding financial management determined by management, to see whether operational activities are carried out economically, efficiently, effectively and report the final results of the audit to the authorities. This is different from the opinion of Purnomo (2022) who states that the meaning of operational audit is an examination of management's success and efficiency regarding business goals and aspects, functions, decisions and management actions to meet company goals. It can be concluded that the definition of operational audit is an analytical process to assess the efficiency, effectiveness and economics of company operations and where the report provided is in the form of recommendations to improve weaknesses.

Operational audits are known to have their own characteristics, such as: operational audits, namely comprehensive investigative techniques that cover all parts of the company. This activity was carried out to review the extent to which the effectiveness and efficiency of the organization's performance can increase the company's reputation (Ningrum, 2018). According to the theory stated above, this research mentions the dimensions of operational audit as follows: cost savings, inspection, evaluation of audit results, efficiency of operational techniques, effectiveness and reports obtained. According to Junus (2022), internal control is a system of policies and processes designed to monitor, secure and direct company assets while preventing misuse. Internal control, with other purposes, seeks to ensure that the company's operational activities are carried out based on existing regulations and provisions (Istiqhomah, 2020).

Internal control is defined as decisions made by management systematically and regularly to verify the correctness of data, promote operational efficiency, encourage compliance with certain management rules and safeguard company assets. Internal control is needed by companies to eliminate acts of fraud or errors so that internal control is expected to be able to minimize the risk of fraud and inventory problems. If fraud is discovered, it must be detected quickly (Lutvitasari & Mahsuni, 2021). Internal control is not only the responsibility of accountants but managers also play a role. Internal control is very important so that a company's operational activities can run smoothly because it increases accuracy, trust and safeguards for data from financial reports (Mustika, 2019). This research states the following dimensions of internal control, availability of raw materials, control of raw material supply, monitoring of goods, communication, risk assessment and clear information.

Makbul (2023) defines inventory management as the activity of accurately recording both incoming and outgoing goods and is important in the inventory production system to maintain balance so that stability is achieved in the production process to make it more effective. An understanding of raw materials is materials or goods that are used in manufacturing activities as a basis for creating a product, from raw materials or semi-finished materials (Sopiya, 2022). It can be concluded that unprocessed raw materials provided by the company and used in the production process to achieve company priorities are called raw material inventory management. Aspects of raw material management that help in the manufacturing process include: planning, purchasing, receiving, storing, spending and controlling (Fatmawati & Sulistyawati, 2021). In this research, indicators for raw material inventory management include: well-organized

warehousing facilities, determining inventory responsibilities, appropriate inventory classification, well-formulated policy objectives, acceptable reporting, satisfied workforce, and inventory standardization.

In order to support the management of raw material supplies so that it runs well, it is very necessary to have an operational audit which can be an assessment tool to find obstacles that hinder operational activities so as to help find solutions and improve these obstacles. The relationship between operational audits and raw material management is stated in Pratama's (2020) article that operational audits are carried out to examine, evaluate and detect methods, procedures and policies in managing raw material supplies so that the objectives of operational audits in the company can be achieved. Followed by another researcher, Sopiya (2022), based on the results of audits carried out on control of outgoing and incoming supplies of raw materials, it shows that operational audits play a positive role in managing raw material inventories. Good inventory management will result if the organization carries out operational audits effectively and in a structured manner (Febrina, 2023). Based on the results of the previous presentation, the first hypothesis is as follows:

H1: Operational audits have a positive effect on raw material inventory management

Internal control is a procedure that ensures confidence in operational efficiency and effectiveness, financial reporting limits and compliance with statutory rules and laws. Previous research conducted by Pratiwi (2021) stated that internal control has an impact on raw material inventory management. Proven to be effective, supported by an acceptable control environment, risk assessment, good information and communication, as well as reviews that have been carried out efficiently and effectively. The same results were shown in research by Hutabarat & Tobing (2021) which stated that good internal control can minimize errors in raw material stocks. Based on the results of the previous presentation, the second hypothesis is as follows:

H2: Internal control has a positive effect on raw material inventory management

Raw materials are needed for the smooth operation of the company. Raw material inventory information is very important to avoid excess raw materials which can increase costs or scarcity of raw materials which can hamper industrial activities. Operational audits can play a role in this case by analyzing every operational activity carried out by the company. Meanwhile, there is internal control over the availability of raw materials in terms of maintaining and checking the suitability or entry and exit of goods, so control can protect the company to avoid detrimental actions (Amaliah, 2020). The results of previous research by Istiqhomah (2020), Purnomo & Efendi (2022), and Rachman (2023) provide evidence that operational audits and internal control have a significant effect on raw material management. Based on the results of the previous presentation, the third hypothesis is as follows:

H3: Operational audit and internal control have a positive effect on raw material inventory management

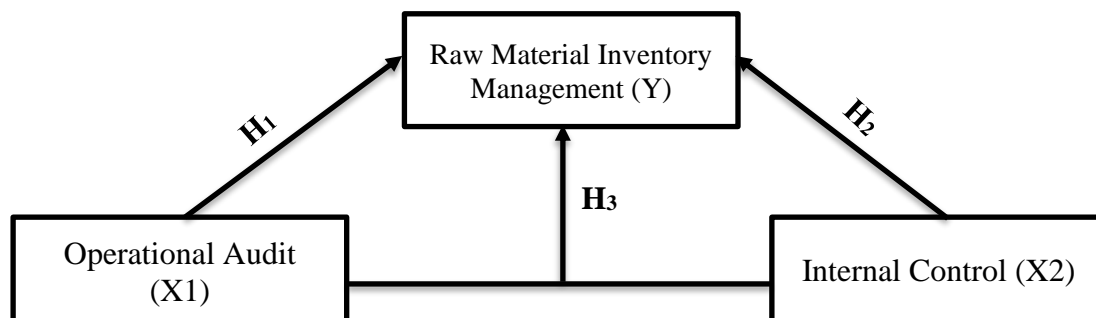


Figure 1. Conceptual framework

RESEARCH METHOD

The research method in this research uses a quantitative approach research method to determine a particular sample or population. The sample was chosen randomly with the aim of seeing whether the research was relevant to what was happening in the field. Data was obtained using data analysis, such as SPSS, then statistically carried out research instruments. The variables in this research use the dependent variable as raw material inventory management (Y) and the independent variables are operational audit (X1) and Internal Control (X2). The research was conducted at a house property company called PT Baritana Indah Persada which is located in Medan, North Sumatra. Management, auditors, accounting staff, purchasing staff and foremen who work at PT Baritana Indah Persada are the population in this research, with 60 respondents taken as samples. The sampling method uses a convenience sampling technique. Sugiyono (2019) Convenience Sampling is a sampling strategy based on convenience, namely respondents who are willing to fill out a questionnaire. Several questions, then distributed them online to respondents, then respondents were asked to fill in the Google form that the author had sent to collect data and carry out analysis. The research instrument includes 29 questions in each variable related to research.

RESULTS AND DISCUSSION

The results of the data are valid with the amount of data (N) obtained being 60. Of the 60 data, there is an independent operational audit variable (X1) which obtains maximum and minimum values of 50 and 18, while the mean and standard deviation are simultaneously 41.47 and 8.366, then the mean value > standard deviation value, which means that the data deviation is small so that the distribution of the values given is even. Another independent variable is internal control (X2), from the test data results it gets maximum and minimum values of 43 and 17, while the mean and standard deviation are simultaneously 34.22 and 6.960, the comparison given is mean > standard deviation, therefore the deviation the data is small and the distribution of numbers occurs uniformly. The dependent variable inventory management (Y) shows minimum and maximum values of 50 and 17, while the mean and standard deviation are respectively 41.10 and 9.008, meaning that the data deviation that occurs is small and the distribution of the resulting values is evenly distributed.

Table 1. Descriptive Statistics Results

Model	N	Minimum	Maximum	Mean	Std. Deviation
Operational Audit	60	18	50	41.47	8.366
Internal control	60	17	43	34.22	6.960
Raw Material Inventory Management	60	17	50	41.10	9.008
Valid N (listwise)	60				

In this research, the validity test took the form of a questionnaire consisting of 29 questions divided into 10 Operational Audit statements (X1), 9 Internal Control questions (X2) and 10 Raw Material Inventory Management questions (Y). The sample received was 60 respondents, so the r table obtained for this research was 0.254, which can be seen in Table 2.

Table 2. Validity test

Variable	Item	r count	r table	Status
Operational Audit	X1.1	0,835	0,254	Valid
	X1.2	0,835	0,254	Valid
	X1.3	0,859	0,254	Valid
	X1.4	0,879	0,254	Valid
	X1.5	0,804	0,254	Valid
	X1.6	0,878	0,254	Valid
	X1.7	0,871	0,254	Valid
	X1.8	0,874	0,254	Valid
	X1.9	0,839	0,254	Valid
	X1.10	0,848	0,254	Valid
Internal control	X2.1	0,761	0,254	Valid
	X2.2	0,770	0,254	Valid
	X2.3	0,770	0,254	Valid
	X2.4	0,787	0,254	Valid
	X2.5	0,709	0,254	Valid
	X2.6	0,769	0,254	Valid
	X2.7	0,779	0,254	Valid
	X2.8	0,847	0,254	Valid
	X2.9	0,784	0,254	Valid
Raw Material Inventory Management	Y.1	0,890	0,254	Valid
	Y.2	0,863	0,254	Valid
	Y.3	0,859	0,254	Valid
	Y.4	0,876	0,254	Valid
	Y.5	0,856	0,254	Valid
	Y.6	0,873	0,254	Valid
	Y.7	0,875	0,254	Valid
	Y.8	0,869	0,254	Valid
	Y.9	0,858	0,254	Valid
	Y.10	0,826	0,254	Valid

From Table 2, you can see the results of the validity test using the Pearson Correlation formula, all question items for the independent variables X1 and this means that the 29 questions that have been asked to employee respondents who work at PT Baritana Indah Persada relate to each variable and this data can be used for research purposes.

Table 3. Reliability Test

Model	Item	Cronbach Alpha Results	Standard	Status
Audit Operational	X1	0,958	0,6	Reliable
Internal control	X2	0,916	0,6	Reliable
Raw Material Inventory Management	Y	0,962	0,6	Reliable

Table 3, reliability test of 29 quantitative questionnaire items for 60 respondents using Cronbach Alpha, each variable obtained a value of >0.90, proven to have reliability. Thus, the respondent's response to each variable is declared RELIABLE because it meets the requirements >0.6, so all questionnaire questions for each variable can be reused by subsequent research.

Table 4. Normality Test

Model	Unstandardized Residual
N	60
Mean	.0000000
Std. Deviation	2.45948220
Absolute	.092
Positive	.091
Negative	-.092

Through the results of calculations using the Kolmogorov-Smirnov test, it can be seen that each variable has a calculated significance of > 0.05 . The resulting probability value is 0.200 above 0.05, confirming that the data in the research are normally distributed.

Table 5. Multicollinearity Test

Model	Unst. Coef. B	Unst. Coef. Std Error	Std Coef. Beta	T	Sig	Tolerance	VIF
(Constant)	-2.601	1.685		-	.128		
				1.544			
Operational Audit	0.819	.086	.760	9.484	.000	.203	4.915
Internal control	0.285	.104	.220	2.747	.008	.203	4.915
Heteroscedasticity Test Results							
(Constant)	4.049	1.119		3.618	.001		
Operational Audit	-.012	.057	-.059	-.207	.837		
Internal control	-.052	.069	-.215	-.759	.451		
Multiple Linear Regression Test Results							
(Constant)	-2.601	1.685		-	.128		
				1.544			
Operational Audit	0.819	.086	.760	9.484	.000		
Internal control	0.285	.104	.220	2.747	.008		
Partial Test Results (T Test)							
(Constant)	-2.601	1.685		-	.128		
				1.544			
Operational Audit	0.819	.086	.760	9.484	.000		
Internal control	0.285	.104	.220	2.747	.008		

Multicollinearity testing shows that there are no signs of multicollinearity between the two proposed independent variables. Because the tolerance value is above 0.05 and the VIF value is less than 10, it can be concluded that the results obtained can be used to ensure that there will be no symptoms of multicollinearity. The test results above using the heteroscedasticity test using the glesjer test for both variables obtained sig results. > 0.05 , which means there will be no heteroscedasticity phenomenon in this study. The resulting equation is: $Y = -2.601 + 0.819X_1 + 0.285X_2 + \epsilon$. The constant (α) is found to be -2.601. With the information, inventory management (Y) of raw materials is worth 2.601 because X_1 and the β_2 coefficient is 0.285. Interpreting the results of an increase by X_2 , one unit is able to contribute to the level of raw material inventory management (Y). Through the information in this table, it can be concluded that the T test obtained a significant value for the variable The significant value of the internal control variable (X_2) with a value of $0.008 < 0.05$ means that X_2 partially influences Y.

Table 6. Simultaneous Test

Model	Sum of Squares	df	Mean Square	F	Sig.	R Square	Adj. R Square
Regression	4430.506	2	2215.253	353.801	0.000	.925	.923
Residual	356.894	57	6.261				
Total	4787.400	59					

Looking at Table 6, the results of the F test above, it can be concluded that the F test was carried out effectively, you can see the results are sig. $0.000 < 0.05$. $F_{\text{count}} > F_{\text{table}}$ which is $353.801 > 3.16$, in the F table it is 0.05. It was concluded that simultaneously the two independent variables (X_1 and X_2) had a significant effect on Y (dependent variable).

Judging from table 7, the information obtained from the R-square column gives a value of 0.925. So, it was found that the value of operational audit (X1) and internal control (X2) contributed significantly to the variable affected, raw material inventory management (Y) of 94.1%. However, there are remaining $100\% - 92.5\% = 7.5\%$ other variable factors that have not been included or have not been researched.

The results of the research using the analysis tests carried out above illustrate that the independent variable, namely operational audit, has quite a large influence on the dependent variable, namely the management of raw material availability (Adegbite, T. A., & Ajagbe, 2023). The first hypothesis (H1) which proves that operational audits have an impact on managing the availability of raw materials is approved. This means that the availability of raw materials for the company PT Baritana Indah Persada is influenced by operational audits determined by the company. The results of further research by carrying out analysis tests show that internal control has a significant effect on raw material inventory management. The second hypothesis (H2) given previously is declared approved. The controls carried out at the Baritana Persada Group company have implemented internal control activities in house building operations including company structure, preparation, implementation, planning and review. The greater the internal control provided by the company, the more it will develop and advance its production efficiency. Based on the research results, it shows that the two independent variables, operational audit and internal control, have a simultaneous effect on the dependent variable of raw material inventory management. Supported by the results of the ANOVA test table analysis, it has a sig value. 0.000, strengthened by the R-square value, namely 0.925. The third hypothesis (H3) which states that operational audits and internal control have an influence on raw material stock management can be accepted.

CONCLUSION

From the results of data testing and descriptions in this research, the author concludes that the two independent variables, namely operational audit and internal control, have a positive impact on the management of raw material inventory for home properties at the Baritana Persada Group company located in Medan, North Sumatra. This statement indicates that the greater the availability of raw materials, the smoother the production process of a company will be, the better it will be in producing quality products. The role of internal control by management is important, in managing the availability of incoming raw materials it must be balanced with the company's needs to avoid other costs that result in losses to the company. The author hopes that future researchers will include research variables related to inventory management, so that they can find out more widely the factors that influence the dependent variable. Future researchers are also expected to use larger sample sizes and populations to expand their investigations into inventory management. With the hope that the results of further research that will be obtained will be a different comparison from before.

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