

IMPLEMENTATION OF COSO-BASED PHARMACEUTICAL INVENTORY STOCK-TAKING AT THE CINTA BUNDA CLINIC

Muhammad Syahrudin¹, M. Galih Munggaran²

^{1,2}Accounting Study Program, STIE Gema Widya Bangsa, Bandung, Indonesia

¹syahrudin.ssh@gmail.com, ²muhammadgalih671@gmail.com

ABSTRACT

To improve service delivery and reduce preventable deaths and illnesses, the government and the healthcare industry are endeavoring to expand the growing number of healthcare facilities in Indonesia. The transactions that occur can also cause stock mismatches in the bookkeeping with the physical ones in the clinic warehouse so that to prevent this it is necessary to do stock-taking. The STIE Gema Widya Bangsa Community Service Activity team after conducting an initial survey and talking to the clinic management about the problem. The implementation method in this Community Service Activity program is arranged systematically through several stages. The application of the inventory control system for medical and non-medical goods at the Cinta Bunda Clinic is expected to improve the quality of the inventory control system into a relevant and accurate inventory report.

Keywords: inventory of goods; inventory control system; stock-taking

INTRODUCTION

To improve service delivery and reduce preventable deaths and illnesses, the government and the healthcare industry are endeavoring to expand the growing number of healthcare facilities in Indonesia. The pandemic that occurred several years ago opened the eyes of the world, that how important strength and independence in the health sector is so that countries in the world, including Indonesia, are increasingly prioritizing it by increasing the availability and adequate infrastructure (Syahrudin, 2024).

Cinta Bunda Primary Clinic is a business that operates on the sale of pharmaceutical products as well as general practitioner services, midwives, and other income related to businesses that have been running for 1 year. It has a Vision and Mission that wants to be achieved as much as possible with various obstacles required to achieve success. (Syahrudin et al., 2024).

Transaction activities that occur at the clinic will result in an increase and decrease in stock of medicines during

operational hours so that information is needed on how much stock of medicinal and non-medicinal products is left because of these activities and the possibility of products that are not suitable for sale such as damage, expiration, defects in goods. The transactions that occur can also cause stock mismatches in the bookkeeping with the physical ones in the clinic warehouse so that to prevent this it is necessary to do stock-taking.

Stock-taking is the calculation of goods between system data and physical goods in the field. This activity is in the form of a thorough data collection and inspection of company goods which aims to maintain product quality and quantity, so that the company can maximize the stock collection and development process (Dzaky & Fauzan, 2024).

Problems that often occur at Cinta Bunda Clinic are product stock mismatches as listed in the table 1 below:

Table 1 Stock-Taking Difference

Product	QT Y	QTY SO	diff
Lidocain Berno	30	101	71
Herbatia sari ASI	18	17	-1
Yusimox SYR (Amox 125/5ml)	11	9	-2

Product	QT Y	QTY SO	diff
Lostacef Tab (Lostacef 500 mg)	34	23	-11
Pharmafix kapsul (Cefixime Trihydate 100mg)	18	15	-3
Novaflox (Ciprifloxacin 500 mg)	10	11	1
Helixim (Cefixim 100mg)	9	7	-2
Farsifen syr (Ibuprofen 60mg)	16	9	-7
Carbidu 0,75 mg (Dexamethasone)	34	24	-10
Lerzin SYR (cetirezine HCl 5 mg (60ml)	14	7	-7
Lerzin Strip (cetirezine HCl 5 mg (5ml) Strip)	34	16	-18
Metformine HCL 500 mg	8	4	-4
Zevask (Amlodipin Besikte 5mg)	12	13	1
Zinc Sulfate 20mg Syr	2	4	2
OBH Itrasal (Succus Liquiritiae 160mg)	15	13	-2
Flutamol tab (Paracetamol 500mg)	20	19	-1

Source: inventory clinic (2024)

The table 1 shows the difference between the physical product inventory and the data on the stock-taking card at the Cinta Bunda Primary Clinic business, this can have an impact on company operations because the incoming and outgoing inventory information does not match.

The STIE Gema Widya Bangsa Community Service Activity team after conducting an initial survey and talking to the clinic management about the

problem, several solutions have been found, including:

1. Implement a Committee of Sponsoring Organizations of the Treadway (COSO) based inventory control system.
2. During the initial implementation of the system, the clinic's inventory should be checked for stock-taking; the results will be calculated as the clinic's inventory balance.
3. Assist in conducting monthly evaluations to ensure inventory control activities are running appropriately.

The purpose of carrying out this Community Service activity is in addition to implementing the Tri Dharma of Higher Education in the field of Community Service, namely helping to provide solutions to problems experienced by business people, especially in the field of accounting by providing quality Inventory Management training and education for the management of the Cinta Bunda Clinic so that the final target of this Community Service Activity is that it is hoped that business people in the community, especially

the Cinta Bunda Clinic, can implement an inventory control system for medical and non-medical goods correctly.

Internal Control

Internal control according to Agoes (2018) states that, Internal Control System is a process carried out by the board of commissioners, management, and other personnel, designed to provide reasonable assurance about the achievement of three groups of objectives namely financial reporting constraints, compliance with applicable laws and regulations, effectiveness and efficiency of operations.

The COSO Framework, also known as the COSO Framework, is a model developed in the United States by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). The COSO Framework, first created in 1992, has become an important standard for companies in designing, implementing, and maintaining a well-functioning internal control system (Saputra et al., 2017).

According to Committee of Sponsoring Organizations of the

Tradeway (COSO) the main elements of internal control are Control Environment, Risk Assessment, Control Activities, Information and Communication (Agoes, 2018).

Inventory

Inventory of trade goods is a current asset that is used in the activities of a trading company by purchasing with the aim of reselling without changing the form of the goods (Ferawati et al., 2020).

Stock-Taking

Stock-Taking is a calculation of the physical inventory of trade goods in a warehouse or shop. This method is a provision that must be carried out by company management in determining the real final inventory. Stock-taking activities are needed so that the company's operating costs do not exceed the limit so that management can determine the right number of stock purchases in the future. (Zahra & Supriadi, 2021).

The purpose of doing stock-taking is to find out for sure whether it is really the same value or even there is a difference in excess / shortage of trade goods inventory (Veris Jeremi & Herwanto, 2021). If a difference is

found between the amount of inventory or the cash value of inventory, the company must repeat the check to find out whether there is a possibility that the transaction has not been recorded or when recording an error.

IMPLEMENTATION METHOD

In this community service programme, the implementation procedures are arranged systematically:

1. Preparation Stage

The activities carried out in the preparation stage are:

- a. Survey of the place of implementation of community service activities (Klinik Cinta Bunda).
- b. Discussion related to problems experienced by Cinta Bunda Clinic.
- c. Preparation of materials
Knowledge about the application of the inventory control system at the Cinta Bunda Clinic.

2. Stages of Activity Implementation

The implementation of the activities carried out is by carrying out Stok-Taking activities and making procedures in the COSO-

based inventory control system including the risk assessment control environment, control activities and information and communication.

3. Evaluation Stages

The evaluation stage is conducted to assess the overall activity and evaluate whether there are any shortcomings. This evaluation stage aims to ensure that the activities carried out can run effectively and as expected (Syahrudin et al., 2024). The evaluation stage focuses on the implementation of the inventory control system as an effort to provide relevant and accurate information.

4. Activity Reporting Stages

5. Creation of Dedication Article

RESULT AND DISCUSSION

Activity Implementation Results

1. Preparation Stage

Before calculating inventory or what is commonly referred to as Stock-Taking, the finance department first prepares a differentiating document containing the amount of stock in the warehouse, as evidence or guidelines for the original stock of inventory

without the knowledge of the warehouse, before stock-taking is carried out, then the process that must be carried out when stock-taking at the Cinta Bunda Primary Clinic is preparation stage.

At this stage, relevant documents, such as the initial stock list, are prepared. This preparation aims to ensure that the stock-taking process runs smoothly and efficiently. In addition, all parties involved are given direction so that procedures can be carried out according to standards.



Figure 1 Stock-Taking Preparation Process

2. Implementation Stage

The physical recording process starts with checking and counting the number of items in the warehouse based on predetermined categories or groups. The team must work meticulously, ensuring each stock is recorded accurately to avoid data errors.



Figure 2 Implementation of Inventory Calculation

3. Completion Stage

Once the recording is complete, the data obtained during the stock-taking is compared with the existing administrative or system records. Any discrepancies between physical quantities and stock records should be identified and analyzed for causes. This step is done to determine whether there is loss, damage, or recording errors.

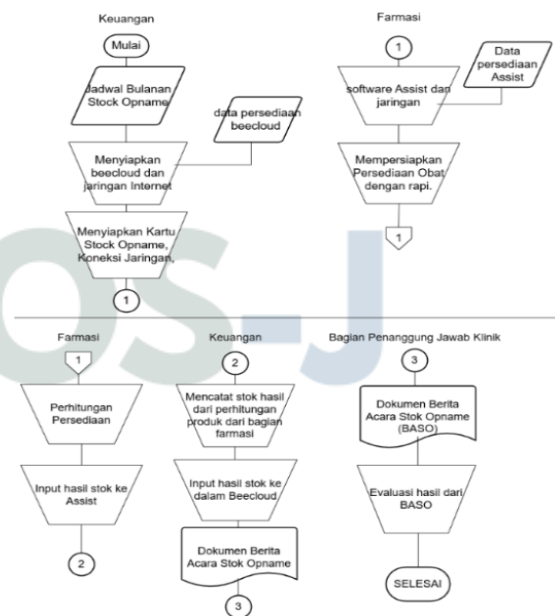
4. Reporting and Evaluation Stage

The results of the Stock Take are summarized in a formal report that includes findings of discrepancies, their causes, and recommendations for follow-up. The evaluation process is also conducted to identify

opportunities for improvement of the stock management system, to increase accuracy and efficiency in the future.

Stock-Taking procedure

The Community Service Activity team made a joint agreement with the clinic management to create a stock-taking procedure that would be implemented at the clinic, namely:



Source: Klinik Cinta Bunda (2024)

Figure 3 Procedure Stock-Taking

Explanation of the stages of the stock-taking procedure carried out at the Cinta Bunda Primary Clinic, namely:

1. Preparation Stage

- a. The Pharmacy Officer and the Finance Officer agree on a

stock-taking schedule Stock-taking schedule is carried out at the end of each month, then the starting time of the activity is after the clinic operation closes at 20:00 to 22:00, the finance department and the pharmacy department prepare to carry out stock-taking.

- b. Finance Officer prepares tools and materials for stock-taking prepare devices such as laptops, then make automatic stock-taking cards made with inventory data in Beecloud then exported to excel.
 - c. Pharmacy officers ensure that inventory products are neatly arranged and there is no scattered supply of drugs, or non-drugs in accordance with the label, and the type of liquid or strip unit.
 - d. Pharmacy and Finance Officers ensure a good network connection to match the data in the software.
2. Implementation Stage
- a. The Pharmacy Officer performs product inventory counts, counting all supplies in the

Warehouse, Action room, Labor room, and Ultrasound room, then records the available inventory.

- b. The Finance Officer records the stock data that has been calculated by the Pharmacy Officer

3. Completion Stage

- a. The Finance Officer inputs the stock-taking results into Beecloud from the stock-taking recording results in the inventory data in Beecloud.

- b. Pharmacy officer inputs the stock-taking results to assist

4. Reporting and Evaluation Stage

- a. The Finance Officer reports the results of stock-taking to the Person in Charge of the Clinic using documents Minutes of Stock-taking

- b. The Person in Charge of the Clinic evaluates the overall results of the Stock-taking Minutes to be followed up.

Discussion

Based on the description given about the implementation of Community Service Activity at Cinta Bunda Primary Clinic, the following is

an analysis based on the COSO framework:

1. Control Environment

The control environment at the Cinta Bunda Primary Clinic appears to be well established. This is indicated by:

- a. There is a clear division of labor between finance and pharmacy staff.
- b. An implementation process involving all relevant parties, including evaluation by the person in charge of the clinic.
- c. Organized procedures and use of software such as Becloud to improve record accuracy.
- d. This Community Service Activity shows that organizations have an awareness of the importance of internal controls to support efficient and accurate operations.

2. Risk Assessment

The clinic has demonstrated attention to operational risks, such as:

- a. Risk of stock data mismatch with the physical quantity of goods (through stock-taking procedures).

- b. Risk of loss or damage to goods through regular inspections and stock recording.

- c. Use of Becloud as a record keeping system that supports identification and mitigation of the risk of error-prone manual record keeping.

3. Control Activities

The clinic has policies and procedures that support controls, such as:

- a. Stock-taking process that is carried out periodically and involves various departments.
- b. The process of recording stock-taking results into the Becloud system to minimize data errors.
- c. Official evaluation and reporting through stock-taking minutes.
- d. Accreditation activities undertaken demonstrate the clinic's commitment to quality improvement and control.

4. Information and Communication

The clinic uses Becloud and Assist information systems for data management, which shows that the clinic has a good information mechanism. This process is enabling:

- a. Accurate and real-time record keeping.
- b. Provision of data for decision-making.
- c. Asset accountability monitoring.

CONCLUSION

The implementation of Community Service Activity at Cinta Bunda Primary Clinic runs well and in accordance with established procedures. Stock-taking procedures using the Beecloud system helped to improve recording accuracy and minimize the risk of manual errors. The Community Service Activity Team's participation in various activities, including purchase data input, stock-taking, and financial recording, demonstrated relevant practical experience to support clinic operations.

Although the activities were carried out efficiently, there were some challenges identified, such as limited implementation time, reliance on internet connection for the Beecloud application, and lack of visual documentation to support the evaluation. The clinic has demonstrated good risk control awareness and internal control

implementation, but there is still room for improvement in the execution of operational activities.

REFERENCES

- Agoes, S. (2018). *Auditing Petunjuk Praktis Pemeriksaan Akuntan oleh Akuntan Publik: Vol. Buku 1* (5th ed.). Salemba Empat.
- Dzaky, M., & Fauzan, T. R. (2024). Optimalisasi Pencatatan Administrasi Pergudangan dengan Kegiatan Stock Opname (Studi Kasus PT XYZ). *Jurnal Administrasi Bisnis (JAB)*, 14(1), 1–8.
- Ferawati, Davita Fersiartha, K., Yusmalina, & Yuliana, I. (2020). Analisis Pengaruh Persediaan Barang Dan Penjualan Terhadap Laba Perusahaan (Studi Kasus Cv Davin Jaya Karimun). *Jurnal Cafeteria*.
- Saputra, A., Zulfachmi, & Sudarmojo, Y. P. (2017). Evaluation of Internal Control System Using COSO Framework (Case Study: Koperasi Nirwana Arta Mandiri). *International Journal of Engineering and Emerging Technology*, x, No. x.
- Syahrudin, M. (2024). A Systematic Literature Review Of Artificial Intelligence In Detecting Fraud In Health Insurance. *Bima Journal: Business, Management and Accounting Journal*, 5(2), 175–188.
<https://doi.org/10.37638/bima.5.2.175-188>

Syahrudin, M., Suryani, I., & Subagdja, A. (2024). Penerapan SIA Sebagai Upaya Penyediaan Informasi Yang Relevan Dan Akurat Pada Klinik Cinta Bunda. *BERNAS: Jurnal Pengabdian Kepada Masyarakat*, 5(3), 2190–2196.
<https://doi.org/10.31949/jb.v5i3.9864>

Veris Jeremi, M., & Herwanto, D. (2021). Analisis Implementasi Stock Opname Internal pada Manajemen Pergudangan Perusahaan (Studi Kasus: PT. Granitoguna Building Ceramics). *Serambi Engineering*, VI(1).

Zahra, G., & Supriadi, I. (2021). Evaluasi Pengendalian Persediaan Terhadap Hasil Stock Opname Melalui Sistem Informasi Akuntansi Pada Gota Minimarket (Jurnal Akuntansi, Manajemen, Bisnis dan Tekonologi, Vol. 1, Issue 2).