

# **SISTEM PENGENDALIAN INTERNAL PERSEDIAAN BARANG DAGANG PADA SWALAYAN 88 PLAZA JALAN YOS SUDARSO BENGKALIS**

Nama : Nencen Sihol Marito  
Nim 5304211426  
Dosen Pembimbing : Husni Mubarak, S.Ei., M.Acc

## **ABSTRAK**

Penelitian ini bertujuan untuk menganalisis sistem pengendalian persediaan barang dagang yang diterapkan di Swalayan 88 Plaza Jalan Yos Sudarso Bengkalis. Persediaan merupakan unsur penting dalam operasional usaha ritel, sehingga diperlukan pengendalian yang efektif untuk memastikan ketersediaan barang, mencegah kerugian akibat kehilangan atau kerusakan, serta mendukung kelancaran operasional. Penelitian ini menggunakan pendekatan kualitatif deskriptif dengan metode pengumpulan data melalui observasi, wawancara, dan dokumentasi. Hasil penelitian menunjukkan bahwa Swalayan 88 telah menerapkan sistem pengendalian persediaan berbasis digital menggunakan sistem perpetual yang terintegrasi dengan aplikasi Point of Sale (POS). Prosedur operasional, dokumentasi dan pencatatan, pemantauan, serta pemisahan tugas telah dilaksanakan sesuai prinsip pengendalian internal. Namun, terdapat beberapa kendala seperti keterlambatan input data, gangguan sistem, dan kurangnya pemahaman karyawan terhadap sistem. Penelitian ini menyimpulkan bahwa sistem pengendalian persediaan di Swalayan 88 cukup efektif namun masih memerlukan peningkatan dalam pelatihan SDM dan infrastruktur teknologi.

**Kata Kunci: Pengendalian internal, persediaan barang dagang**

# **MERCHANDISE INVENTORY CONTROL SYSTEM AT 88 PLAZA SUPERMARKET ON YOS SUDARSO STREET BENGKALIS**

*Author Name* : Nencen Sihol Marito  
*Student Of Number* 5304211426  
*Supervisor* : Husni Husni Mubarak, S.Ei., M.Acc

## **ABSTRACT**

*This study aims to analyze the inventory control system of merchandise implemented at Swalayan 88 Plaza Jalan Yos Sudarso Bengkalis. Inventory is an important element in retail business operations, so effective control is needed to ensure the availability of goods, prevent losses due to loss or damage, and support smooth operations. This study uses a qualitative descriptive approach with data collection methods through observation, interviews, and documentation. The results of the study indicate that Swalayan 88 has implemented a digital- based inventory control system using an eternal system integrated with the Point of Sale (POS) application. Operational procedures, recording and recording, monitoring, and tasks have been carried out in accordance with internal control principles. However, there are several obstacles such as delays in data input, system disruptions, and lack of employee understanding of the system. This study concludes that the inventory control system at Swalayan 88 is quite effective but still requires improvements in HR training and technology infrastructure.*

**Keywords:** *Internal control, inventory of merchandi*