



# Comparison of Inventory Control Using the Periodic Method in PT. Rajawali Nusindo Branch of Sorong City, West Papua

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**Abstract.** This study aims to determine the comparison of inventory using the periodic method to determine the cost of goods sold in each recording method. The data analysis method in this study is a quantitative approach with a comparative descriptive analysis. The data analyzed in this study is inventory data in PT. Rajawali Nusindo City Branch from 2018–2020. The method that used to analyze this research is the Comparative Descriptive Analysis Method which compares the recording method carried out by the company with the recording method based on the FIFO method, LIFO method, Average, Gross Profit, and Retail Methods in generating the level of operating profit at PT. Rajawali Nusindo Sorong City. The results of this study show that the comparison of inventory control in increasing the inventory with different COGS in each of method, shows that inventory has a good relationship to get the value of cost of goods sold.

**Keywords:** Inventory Control · Periodic Method

## 1 Introduction

Control of inventory is an important factor in the enterprise, so the inventory of goods must be sufficient to guarantee market demand. The company cannot produce goods and meet customer demands on time [1]. Classical techniques of sales forecasting and require special methods to estimate their needs precisely [2]. Generic inventory and forecasting systems can be improved by using VBA tools that allow detailed inspection of each component demand time series [3]. The best method to be applied by companies to optimize inventory costs is the EOQ method (Comparison et al., n.d.) [4].

Inventory control is an activist maintaining the amount of inventory at the desired level. Service levels and average costs are influenced by control parameters as well as smoothing factors in demand forecasting [5]. To make it easier to control inventory, the company records a period or periodic to carry out Stock-Taking. The application of the periodic review method has the least inventory cost [6]. Numerical experiments show that substantial savings can be achieved if quality levels, setup costs, and waiting times are controlled, and if backorder price discounts are applied [7].

Periodic recording plays an important role in conducting Stock-Taking so that the company can see how much stock is left in each period. To solve the above problems, the company uses period or periodic recording to control the supply of goods so that the goods are reduced damaged or expired goods. Monitoring of merchandise inventory is also carried out regularly once a month by the warehouse department through stock-taking activities [8]. Accelerated order plans perform better in controlling the risk of waste, but result in a higher risk of shortages than return plans [9].

The tested capacity regulation method can lead to an increase in the level of service and a decrease in the average delay compared to the constantly provisioned capacity [10]. Numerical investigations carried out based on theoretically generated data the results show the benefits of using dynamic policies when compared to static ones [11]. Emergency delivery policies inventory levels that depend on unfavorable levels especially when the length of the period is a variable decision and the waiting time of the emergency order is long [12]. Methods for calculating safety stocks without shortages or excesses remain to be established [13].

The economic impact of inaccuracies in inventory records, which can be significant, especially in systems with poor estimation of error parameters as well as with high inspection costs [14]. Based on the identification of problems and the scope that has been conveyed, the purpose of this study is to determine how to apply inventory control with the periodic method in PT. Rajawali Nusindo Branch of Sorong City-West Papua.

## 2 Method

The type of research used in this study is quantitative approach research. This research uses a comparative descriptive method type of research. This study used time series data, namely inventory data contained in PT. Rajawali Nusindo Branch of Sorong City- West Papua which operates until now. The sample used is inventory data for the period 2018 to 2020 obtained from the PT database. Rajawali Nusindo Branch of Sorong City, West Papua. The sampling technique used is the purposive sampling technique. Methods of data collection of library research and field research. The method used to analyze this research is the Comparative Descriptive Analysis Method which compares the recording method carried out by the company with the recording method based on the FIFO, LIFO, Average, Gross Profit, and Retail Methods in generating the level of operating profit at PT. Rajawali Nusindo Sorong City.

## 3 Results

Inventory control with periodic method in 2019–2020, to obtain cost of goods sold (Tables 1, 2, and 3).

**Table 1.** Cost of Goods Sold Report

FIFO Method						
31 Jan 2018–31 Des 2018						
Beginning Inventory 01 Jan 2018						Rp. 166.895.610
Ciprofloksacin Infuse 2 mg/M	321	Piece	Rp.	13.361.625		
Dextamine Tab 300	141	Piece	Rp.	60.378.597		
Grivin Forte 10x10'S	164	Piece	Rp.	66.351.940		
Hydrocortisone 2,5% Kriml'Tb 5 Gr	72	Piece	Rp.	378.648		
Zing Tab Dispersible 20 M	536	Piece	Rp.	26.424.800		
Purchase 2018 (Nett)						
Ciprofloksacin Infuse 2 mg/M	480	Piece	Rp.	18.592.600		
Dextamine Tab 300	385	Piece	Rp.	164.863.545		
Grivin Forte 10x10'S	924	Piece	Rp.	373.836.540		
Hydrocortisone 2,5% Kriml'Tb 5 Gr	408	Piece	Rp.	2.140.882		
Zing Tab Dispersible 20 M	2.496	Piece	Rp.	115.915.567		
Sales Transportation			Rp.	13.506.983		
			Rp.	688.856.117		
Product Returned	Rp.	-				
Discounted Product	Rp.	-				
			Rp.	-		
Total Nett Purchase					Rp.	688.856.117
Items Available for Sale					Rp.	855.751.727
<b>Ending Inventory 31 Des 2018</b>					Rp.	126.564.052
Ciprofloksacin Infuse 2 mg/M	167	Piece	Rp.	5.792.896		
Dextamine Tab 300	96	Piece	Rp.	41.108.832		
Grivin Forte 10x10'S	102	Piece	Rp.	41.267.670		
Hydrocortisone 2,5% Kriml Tb 5 Gr	384	Piece	Rp.	2.015.636		
Zing Tab Dispersible 20 M	804	Piece	Rp.	36.379.017		
Cost of Goods Sold (2018)					Rp.	729.187.675

**Table 2.** Cost of Goods Sold Report

Lifo Method						
31 Jan 2018–31 Des 2018						
Beginning Inventory 01 Jan 2018						Rp. 166.895.610
Ciprofloksacin Infuse 2 mg/M	321	Piece	Rp.	13.361.625		
Dextamine Tab 300	141	Piece	Rp.	60.378.597		
Grivin Forte 10x10'S	164	Piece	Rp.	66.351.940		

*(continued)*

**Table 2.** (continued)

Lifo Method						
31 Jan 2018–31 Des 2018						
Hydrocortisone 2,5% Krim/Tb 5 Gr	72	Piece	Rp.	378.648		
Zing Tab Dispersible 20 M	536	Piece	Rp.	26.424.800		
Purchase 2018 (Nett)						
Ciprofloksacin Infuse 2 mg/M	480	Piece	Rp.	18.592.600		
Dextamine Tab 300	385	Piece	Rp.	164.863.545		
Grivin Forte 10x10'S	924	Piece	Rp.	373.836.540		
Hydrocortisone 2,5% Krim/Tb 5 Gr	408	Piece	Rp.	2.140.882		
Zing Tab Dispersible 20 M	2.496	Piece	Rp.	115.915.567		
Transportation Cost			Rp.	13.506.983		
			Rp.	688.856.117		
Product Returned	Rp.	-				
Product Discount	Rp.	-				
			Rp.	-		
Total Nett Purchase					Rp.	688.856.117
Items Available for Sale					Rp.	855.751.727
<b>Ending Inventory 31 Des 2018</b>					Rp.	126.460.755
Ciprofloksacin Infuse 2 mg/M	167	Piece	Rp.	5.792.896		
Dextamine Tab 300	96	Piece	Rp.	41.108.832		
Grivin Forte 10x10'S	102	Piece	Rp.	41.267.670		
Hydrocortisone 2,5% Krim/Tb 5 Gr	384	Piece	Rp.	2.015.636		
Zing Tab Dispersible 20 M	804	Piece	Rp.	36.275.721		
Cost of Goods Sold (2018)					Rp.	729.290.972

**Table 3.** Cost of Goods Sold Report

Average Method						
31 Jan 2018–31 Des 2018						
Beginning Inventory 01 Jan 2018					Rp.	166.895.610
Ciprofloksacin Infuse 2 mg/M	321	Piece	Rp.	13.361.625		
Dextamine Tab 300	141	Piece	Rp.	60.378.597		
Grivin Forte 10x10'S	164	Piece	Rp.	66.351.940		
Hydrocortisone 2,5% Krim/Tb 5 Gr	72	Piece	Rp.	378.648		
Zing Tab Dispersible 20 M	536	Piece	Rp.	26.424.800		
Purchase 2018 (Nett)						

(continued)

**Table 3.** (continued)

Average Method						
31 Jan 2018–31 Des 2018						
Ciprofloksacin Infuse 2 mg/M	480	Piece	Rp.	18.592.600		
Dextamine Tab 300-	385	Piece	Rp.	164.863.545		
Grivin Forte 10x10'S	924	Piece	Rp.	373.836.540		
Hydrocortisone 2,5% Kriml/Tb 5 Gr	408	Piece	Rp.	2.140.882		
Zing Tab Dispersible 20 M	2.496	Piece	Rp.	115.915.567		
Transportation Cost			Rp.	13.506.983		
			Rp.	688.856.117		
Product Returned	Rp.	-				
Product Discount	Rp.	-				
			Rp.	-		
Total Nett Purchase					Rp.	688.856.117
Items Available for Sale					Rp.	855.751.727
<b>Ending Inventory 31 Des 2018</b>					Rp.	126.564.045
Ciprofloksacin Infuse 2 mg/M	167	Piece	Rp.	5.792.896		
Dextamine Tab 300	96	Piece	Rp.	41.108.832		
Grivin Forte 10x10'S	102	Piece	Rp.	41.267.670		
Hydrocortisone 2,5% Kriml/Tb 5 Gr	384	Piece	Rp.	2.015.629		
Zing Tab Dispersible 20 M	804	Piece	Rp.	36.379.017		
Cost of Goods Sold (2018)					Rp.	729.187.682
Cost of Goods Sold (2018)					Rp.	729.290.972

Table periodic method of FIFO, LIFO, AVERAGE to find a comparison to cost of goods sold (COGS) in 2018. From the three calculations above, there is a comparison between the three methods, the FIFO method has a COGS of Rp. 729,187,675, while the LIFO method has a COGS of Rp. 729,290,972, and the AVERAGE method has a COGS of Rp. 729,187,642. All three methods have a comparison in each HPP. The analysis of the LIFO Method results in a higher Cost of Goods Sold than the FIFO method, and the AVERAGE method, therefore, if the company uses the LIFO method in controlling inventory, the newly entered product or inventory is not sold first. But it is stored in a myriad of supplies. For this reason, the conceptual calculation on the price of the last inventory of goods will be assessed at the price of the acquisition of inventory when it first enters. If the LIFO method is used during periods of inflation or rising prices, it will result in a higher cost of goods, a lower amount of gross profit and a lower value of inventory (Tables 4, 5, and 6).

**Table 4.** Cost of Goods Sold Report

Fifo Method						
31 Jan 2019–31 Des 2019						
Beginning Inventory 01 Jan 2019					Rp.	126.564.052
Ciprofloksacin Infuse 2 mg/M	167	Piece	Rp.	5.792.896		
Dextamine Tab 300	96	Piece	Rp.	41.108.832		
Grivin Forte 10x10'S	102	Piece	Rp.	41.267.670		
Hydrocortisone 2,5% Krim/Tb 5 Gr	384	Piece	Rp.	2.015.636		
Zing Tab Dispersible 20 M	804	Piece	Rp.	36.379.017		
Purchase 2019 (Nett)						
Ciprofloksacin Infuse 2 mg/M	700	Piece	Rp.	29.029.036		
Dextamine Tab 300	480	Piece	Rp.	205.544.160		
Grivin Forte 10x10'S	594	Piece	Rp.	240.323.490		
Hydrocortisone 2,5% Krim/Tb 5 Gr	-	Piece	Rp.	-		
Zing Tab Dispersible 20 M	2.760	Piece	Rp.	140.333.442		
Transportation Cost			Rp.	12.304.603		
			Rp.	627.534.731		
Product Returned	Rp.	-				
Product Discount	Rp.	-				
			Rp.	-		
Total Nett Purchase					Rp.	627.534.731
Items Available for Sale					Rp.	754.098.782
<b>Ending Inventory 31 Des 2019</b>					Rp.	124.572.365
Ciprofloksacin Infuse 2 mg/M	278	Piece	Rp.	11.487.148		
Dextamine Tab 300	79	Piece	Rp.	33.829.143		
Grivin Forte 10x10'S	133	Piece	Rp.	53.809.805		
Hydrocortisone 2,5% Krim/Tb 5 Gr	24	Piece	Rp.	126.034		
Zing Tab Dispersible 20 M	498	Piece	Rp.	25.320.235		
Cost of Goods Sold (2019)					Rp.	629.526.418

**Table 5.** Cost of Goods Sold Report

Lifo Method						
31 Jan 2019–31 Des 2019						
Beginning Inventory 01 Jan 2019					Rp.	126.460.755
Ciprofloksacin Infuse 2 mg/M	167	Piece	Rp.	5.792.896		
Dextamine Tab 300	96	Piece	Rp.	41.108.832		

*(continued)*

**Table 5.** (continued)

Lifo Method						
31 Jan 2019–31 Des 2019						
Grivin Forte 10x10'S	102	Piece	Rp.	41.267.670		
Hydrocortisone 2,5% Kriml/Tb 5 Gr	384	Piece	Rp.	2.015.636		
Zing Tab Dispersible 20 M	804	Piece	Rp.	36.275.721		
Purchase 2019 (Nett)						
Ciprofloksacin Infuse 2 mg/M	700	Piece	Rp.	29.029.036		
Dexamine Tab 300	480	Piece	Rp.	205.544.160		
Grivin Forte 10x10'S	594	Piece	Rp.	240.323.490		
Hydrocortisone 2,5% Kriml/Tb 5 Gr	-	Piece	Rp.	-		
Zing Tab Dispersible 20 M	2.760	Piece	Rp.	140.333.442		
Transportation Cost			Rp.	12.304.603		
			Rp.	627.534.731		
Product Returned	Rp.	-				
Product Discount	Rp.	-				
			Rp.	-		
Total Nett Purchase					Rp.	627.534.731
Items Available for Sale					Rp.	753.995.486
<b>Ending Inventory 31 Des 2019</b>					Rp.	124.647.949
Ciprofloksacin Infuse 2 mg/M	278	Piece	Rp.	11.561.988		
Dexamine Tab 300	79	Piece	Rp.	33.829.143		
Grivin Forte 10x10'S	133	Piece	Rp.	53.809.805		
Hydrocortisone 2,5% Kriml/Tb 5 Gr	24	Piece	Rp.	125.979		
Zing Tab Dispersible 20 M	498	Piece	Rp.	25.321.034		
Cost of Goods Sold (2019)					Rp.	629.347.537

**Table 6.** Cost of Goods Sold Report

Average Method						
31 Jan 2019–31 Des 2019						
Beginning Inventory 01 Jan 2019					Rp.	126.564.045
Ciprofloksacin Infuse 2 mg/M	167	Piece	Rp.	5.792.896		
Dexamine Tab 300	96	Piece	Rp.	41.108.832		
Grivin Forte 10x10'S	102	Piece	Rp.	41.267.670		
Hydrocortisone 2,5% Kriml/Tb 5 Gr	384	Piece	Rp.	2.015.629		

(continued)

**Table 6.** (continued)

Average Method						
31 Jan 2019–31 Des 2019						
Zing Tab Dispersible 20 M	804	Piece	Rp.	36.379.017		
Purchase 2019 (Nett)						
Ciprofloksacin Infuse 2 mg/M	700	Piece	Rp.	29.029.036		
Dextamine Tab 300	480	Piece	Rp.	205.544.160		
Grivin Forte 10x10'S	594	Piece	Rp.	240.323.490		
Hydrocortisone 2,5% Krim/Tb 5 Gr	-	Piece	Rp.	-		
Zing Tab Dispersible 20 M	2.760	Piece	Rp.	140.333.442		
Transportation Cost			Rp.	12.304.603		
			Rp.	627.534.731		
Product Returned	Rp.	-				
Product Discount	Rp.	-				
			Rp.	-		
Total Nett Purchase					Rp.	627.534.731
Items Available for Sale					Rp.	754.098.775
<b>Ending Inventory 31 Des 2019</b>					Rp.	124.565.120
Ciprofloksacin Infuse 2 mg/M	278	Piece	Rp.	11.487.148		
Dextamine Tab 300	79	Piece	Rp.	33.829.143		
Grivin Forte 10x10'S	133	Piece	Rp.	53.809.805		
Hydrocortisone 2,5% Krim/Tb 5 Gr	24	Piece	Rp.	125.977		
Zing Tab Dispersible 20 M	498	Piece	Rp.	25.313.047		
Cost of Goods Sold (2019)					Rp.	629.533.656

Periodic method of FIFO, LIFO, AVERAGE to find a comparison to cost of goods sold (COGS) in 2019. From the three calculations above, there is a comparison between the three methods above, the FIFO method has a COGS of Rp. 629,526,418, while the LIFO method has a COGS of Rp. 629,347,537, and the AVERAGE method has a COGS of Rp. 629,533,656. All three methods have a comparison in each HPP. The results of the analysis, the AVERAGE Method produces a Cost of Goods Sold (COGS) greater than the FIFO method, and the LIFO method, therefore, when using the AVERAGE method in controlling inventory of goods, the AVERAGE method prioritizes those that are easily affordable to serve, no matter whether the goods enter first or enter the goods are thought of. In the application of the AVERAGE method, it means that the company will use the inventory of goods that are in the warehouse for sale without regard to which goods masuk early or late (Tables 7, 8, and 9).



**Table 7.** Cost of Goods Sold Report

Fifo Method						
31 Jan 2020–31 Des 2020						
Beginning Inventory 01 Jan 2020					Rp.	124.572.365
Ciprofloksacin Infuse 2 mg/M	278	Piece	Rp.	11.487.148		
Dextamine Tab 300	79	Piece	Rp.	33.829.143		
Grivin Forte 10x10'S	133	Piece	Rp.	53.809.805		
Hydrocortisone 2,5% Kriml'Tb 5 Gr	24	Piece	Rp.	126.034		
Zing Tab Dispersible 20 M	498	Piece	Rp.	25.320.235		
Purchasing 2020 (Nett)						
Ciprofloksacin Infuse 2 mg/M	-	Piece	Rp.	-		
Dextamine Tab 300	96	Piece	Rp.	41.108.832		
Grivin Forte 10x10'S	66	Piece	Rp.	26.702.610		
Hydrocortisone 2,5% Kriml'Tb 5 Gr	576	Piece	Rp.	3.024.000		
Zing Tab Dispersible 20 M	1.732	Piece	Rp.	91.402.762		
Transportation Cost			Rp.	3.244.764		
			Rp.	165.482.968		
Product Returned	Rp.	-				
Product Discount	Rp.	-				
			Rp.	-		
Total Nett Purchase					Rp.	165.482.968
Items Available for Sale					Rp.	290.055.333
<b>Ending Inventory 31 Des 2020</b>					Rp.	6.791.336
Ciprofloksacin Infuse 2 mg/M	150	Piece	Rp.	6.237.117		
Dextamine Tab 300	1	Piece	Rp.	428.217		
Grivin Forte 10x10'S	-	Piece	Rp.	-		
Hydrocortisone 2,5% Kriml'Tb 5 Gr	24	Piece	Rp.	126.001		
Zing Tab Dispersible 20 M	-	Piece	Rp.	-		
Cost of Goods Sold (2020)					Rp.	283.263.997

**Table 8.** Cost of Goods Sold Report

Lifo Method						
31 Jan 2020–Des 2020						
Beginning Inventory 01 Jan 2020					Rp.	124.647.949
Ciprofloksacin Infuse 2 mg/M	278	Piece	Rp.	11.561.988		
Dextamine Tab 300	79	Piece	Rp.	33.829.143		
Grivin Forte 10x10'S	133	Piece	Rp.	53.809.805		

*(continued)*

**Table 8.** (continued)

Lifo Method						
31 Jan 2020–Des 2020						
Hydrocortisone 2,5% Krim/Tb 5 Gr	24	Piece	Rp.	125.979		
Zing Tab Dispersible 20 M	498	Piece	Rp.	25.321.034		
Purchasing 2020 (Nett)						
Ciprofloksacin Infuse 2 mg/M	-	Piece	Rp.	-		
Dextamine Tab 300	96	Piece	Rp.	41.108.832		
Grivin Forte 10x10'S	66	Piece	Rp.	26.702.610		
Hydrocortisone 2,5% Krim/Tb 5 Gr	576	Piece	Rp.	3.024.000		
Zing Tab Dispersible 20 M	1.732	Piece	Rp.	91.402.762		
Transportation Cost			Rp.	3.244.764		
			Rp.	165.482.968		
Product Returned	Rp.	-				
Product Discount	Rp.	-				
			Rp.	-		
Total Nett Purchase					Rp.	165.482.968
Items Available for Sale					Rp.	290.130.917
<b>Ending Inventory 31 Des 2020</b>					Rp.	6.816.043
Ciprofloksacin Infuse 2 mg/M	150	Piece	Rp.	6.261.827		
Dextamine Tab 300	1	Piece	Rp.	428.217		
Grivin Forte 10x10'S	-	Piece	Rp.	-		
Hydrocortisone 2,5% Krim/Tb 5 Gr	24	Piece	Rp.	125.999		
Zing Tab Dispersible 20 M	-	Piece	Rp.	-		
Cost of Goods Sold (2020)					Rp.	283.314.873

**Table 9.** Cost of Goods Sold Report

Average Method						
Periode 31 Jan 2020–31 Des 2020						
Beginning Inventory 01 Jan 2020					Rp.	124.565.120
Ciprofloksacin Infuse 2 mg/M	278	Piece	Rp.	11.487.148		
Dextamine Tab 300	79	Piece	Rp.	33.829.143		
Grivin Forte 10x10'S	133	Piece	Rp.	53.809.805		
Hydrocortisone 2,5% Krim/Tb 5 Gr	24	Piece	Rp.	125.977		
Zing Tab Dispersible 20 M	498	Piece	Rp.	25.313.047		

(continued)

**Table 9.** (continued)

Average Method						
Periode 31 Jan 2020–31 Des 2020						
Purchasing 2020 (Nett)						
Ciprofloksacin Infuse 2 mg/M	-	Piece	Rp.	-		
Dextamine Tab 300	96	Piece	Rp.	41.108.832		
Grivin Forte 10x10'S	66	Piece	Rp.	26.702.610		
Hydrocortisone 2,5% Kriml/Tb 5 Gr	576	Piece	Rp.	3.024.000		
Zing Tab Dispersible 20 M	1.732	Piece	Rp.	91.402.762		
Transportation Cost			Rp.	3.244.764		
			Rp.	165.482.968		
Product Returned	Rp.	-				
Product Discount	Rp.	-				
			Rp.	-		
Total Nett Purchase					Rp.	165.482.968
Items Available for Sale					Rp.	290.048.088
<b>Ending Inventory 31 Des 2020</b>					Rp.	6.752.318
Ciprofloksacin Infuse 2 mg/M	150	Piece	Rp.	6.198.101		
Dextamine Tab 300	1	Piece	Rp.	428.217		
Grivin Forte 10x10'S	-	Piece	Rp.	-		
Hydrocortisone 2,5% Kriml/Tb 5 Gr	24	Piece	Rp.	125.999		
Zing Tab Dispersible 20 M	-	Piece	Rp.	-		
Cost of Goods Sold (2020)					Rp.	283.295.770

Comparison table of periodic methods of FIFO, LIFO, AVERAGE to find a comparison to cost of goods sold (COGS) in 2020. From the three calculations above, there is a comparison between the three methods above, the FIFO method has a COGS of Rp. 283,263,997, while the LIFO method has a COGS of Rp. 283,314,873, and the AVERAGE method has a COGS of Rp. 283,295,770. All three methods have a comparison in each HPP. The results of the analysis, the LIFO Method produces a Cost of Goods Sold (COGS) greater than the FIFO method, and the AVERAGE method, therefore, companies should use the LIFO method in controlling inventory. If the LIFO method is used during periods of inflation or rising prices, it will result in a higher cost of goods, a lower amount of gross profit and a lower value of inventory.

## 4 Conclusion

The results of the analysis that have been carried out, the conclusions that can be drawn are as follows: 1) Control of inventory of goods is one of the factors that play a role in increasing operating profits at PT. Rajawali Nusindo Sorong City Branch, because without being managed properly, the company does not know when to order goods and

issue goods so that it can harm the company. 2) Inventory control is controlled and fully supervised by the head of the warehouse at PT. Rajawali Nusindo. This is because without monitoring the entry and exit of goods, it will affect the goods recording system so that it can affect the company's profits. 3) Inventory of goods in 2018–2020 by applying the periodic recording method has a clear comparison. Where it can be seen in 2018 the largest HPP is the LIFO method of Rp. 729,290,972, in 2019 the largest HPP is the AVERAGE method of Rp. 629,533,656, and in 2020 the largest HPP is the LIFO method of Rp. 283,295,770. 4) Control of inventory plays a role in increasing profits. This can be seen from the implementation of sales activities and inventory management of goods always guided by the system policies and procedures that have been set by the company.

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