

IMPLEMENTATION OF THE USE OF INVENTORY STOCK CARDS (Case Study on Small Businesses in Kotaraja, Jayapura City)

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Abstract

Community service for small businesses is not limited to bookkeeping alone, but also to inventory recording for small businesses as a form of responsibility from the university to the surrounding community. This is due to the problem of poorly organized inventory recording. Many products are sold, but unstructured inventory recording often results in discrepancies. Furthermore, inaccurate recording also results in unorganized records, requiring traders to double-check when purchasing or searching for stock. This Community Service Program (PKM) activity consists of identification, planning, implementation, evaluation, and documentation. After evaluation, all stages resulted in three successful implementations of inventory stock card recording: inventory efficiency, which is the ability to maintain inventory below a certain limit, and others.

Keywords: *Small Business PKM Mentoring, Inventory Stock*

INTRODUCTION

Community service is a real action by an individual or group and institution to help the community in overcoming various problems and improving the quality of their lives (Arfandi, 2022 in Boari and Yuniwati, 2024) and the goal is to empower the community by overcoming their own problems and then strengthening their capacity and providing relevant knowledge. Inventory is a company's asset, significantly larger than other current assets. For example, in a trading company, inventory is a crucial aspect; without inventory, there can be no buying and selling. Therefore, a decrease in inventory will hamper sales. Conversely, an excess of inventory can lead to inventory buildup, which can lead to damage, expiration, and ultimately, the inability to resell to customers. To prevent such problems, a record-keeping system is needed to capture all inventory-related transactions. Accounting plays a crucial role in inventory recording and valuation. Proper inventory assessment provides accurate and precise information that can be used as a tool for inventory control, as inventory recording and valuation impact the company's financial statements, both the statement of financial position and the income statement. Nafanu ddk. 2021

Situation Analysis

Small businesses or small traders located around Kotaraja are small businesses that have similar products and also cigarettes and workshops are small-scale businesses with the type and condition of inventory that requires companies to record inventory even though inflation occurs and people's purchasing power decreases, but recording inventory is useful for achieving smooth business (Romlah et al., 2021 in (Dewa et al., 2023)) Many products are sold, but poorly structured inventory records often result in discrepancies. Furthermore, inaccurate record keeping also results in poorly organized records, requiring customers to double-check their inventory. To address the aforementioned issues, small businesses in Kotaraja, such as egg vendors, grocery stores, and other vendors, need to maintain a record-keeping system that records all transactions to determine inventory, either manually or digitally. The results of the constraint analysis in Table 7 show that the problem related to bookkeeping is a lack of awareness of the need for proper bookkeeping, including inventory records.

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METHOD

The community service method (PKM) is assistance that aims to improve the quality of life of the community through the application of knowledge where intensive assistance is provided to ensure that the application of knowledge or technology runs well, as seen in the following stages of service:

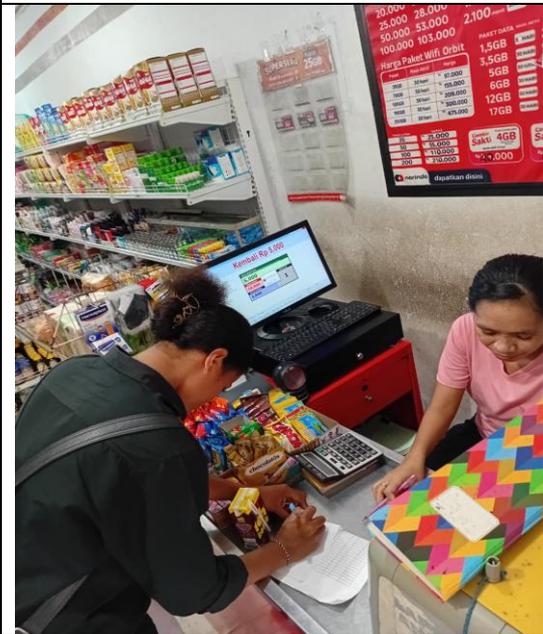
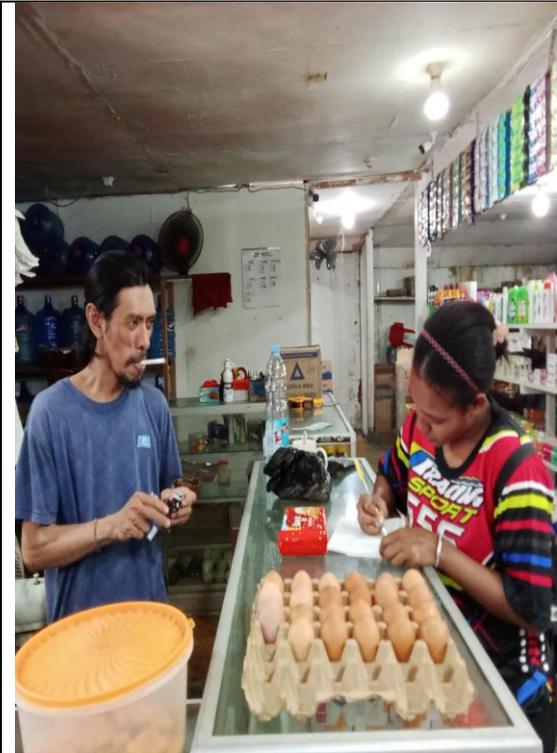
1. Problem Identification and Survey This is the initial stage of community service by identifying problems and needs of the community, for example traders or business actors, observations are made and interviews are conducted with shop owners to identify the problems faced by business actors.
2. Program planning here involves designing a suitable community service program and providing effective solutions, namely planning to provide material on inventory for solutions to problems that occur by providing an inventory stock card form to be filled in.
3. The implementation of the program that is being carried out includes designing stock cards and involving various parties or related traders to fill out the inventory stock cards at this stage, and we also provide assistance to business actors to ensure that they can record inventory properly from November 11 to December 3, 2025.
4. Evaluation, namely after the program is running, an evaluation is carried out to assess its impact and effectiveness.
5. Documentation, namely collecting documentary evidence in the form of photos of activities and inventory stock cards.

The hope is that after recording inventory stock cards, they can significantly increase the efficiency and productivity of their business.

RESULTS AND DISCUSSION

This community service activity started from November 11 to December 3, 2025 in the area around Kotaraja, Jayapura City, namely small traders first asked for willingness to conduct a direct survey and after obtaining approval from business actors, interviews were conducted and then a fairly serious problem was found, namely not recording inventory and only recording receipts. This causes these small traders to still have difficulty in planning their procurement of goods because they do not know the remaining inventory they have. If approved, the next step is to record inventory, which will affect procurement effectiveness. We need to take further action to educate on inventory recording to explain the risks that may occur when business actors do not record inventory properly. As well as providing an understanding of the impact of not recording inventory, we provide knowledge and solutions related to how to record inventory effectively, namely recording tools to monitor incoming and outgoing goods, then regularly monitor their inventory, know how many items are available and can also provide more effective procurement planning.

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Figure 1. Socialization and Q&A with business actors

In the final stage, after conducting an introduction, we recorded and analyzed the stock cards completed by business owners at the community service location, specifically small traders around Kotaraja. This evaluation and documentation of these stock cards identified errors and provided suggestions for improving the quality of their inventory records. With these issues in mind, it is hoped that business owners can correct errors on their stock cards, thereby improving their inventory accounting and improving business management effectiveness.

Nama Toko: Telur Lokal Fresh Kartu Stock Persediaan						
Tanggal	Keterangan	Masuk	Keluar	Unit	Satuan	Jumlah
18/11/2025	Saldo Awal	70	-	Per Rak	65.000,-	4.550.000
19/11/2025	Penjualan	-	20	Per Rak	70.000,-	1.400.000
20/11/2025	Penjualan	-	10	Per Rak	70.000,-	700.000
21/11/2025	Penjualan	-	20	Per Rak	70.000,-	1.400.000
22/11/2025	Pembelian	80	-	Per Rak	65.000,-	5.200.000
23/11/2025	Penjualan	-	25	Per Rak	70.000,-	1.750.000
24/11/2025	Penjualan	-	15	Per Rak	70.000,-	1.050.000
25/11/2025	Penjualan	-	10	Per Rak	70.000,-	700.000
26/11/2025	Penjualan	-	20	Per Rak	70.000,-	1.400.000
	Hasil Sisa Stock	150	120			
26/11/2025		150		Per Rak	65.000	9.750.000
26/11/2025			120	Per Rak	70.000	8.400.000

Nama Toko: Bengkel Giringa Meor Kartu Stock Persediaan : Oli Mesin Super						
No	Keterangan	Masuk	Keluar	Unit	Satuan	Jumlah
1	20 Nov 2025	20	-	Rak	60.000	1.200.000
2	25 Nov 2025	-	1	Rak	65.000	65.000
3	27 Nov 2025	-	1	Rak	65.000	65.000
4	28 Nov 2025	-	1	Rak	65.000	65.000
5	30 Nov 2025	-	2	Rak	65.000	130.000
6	2 Des 2025	-	2	Rak	65.000	130.000
7	3 Des 2025	-	1	Rak	65.000	65.000
8	3 Des 2025	12		Rak	60.000	720.000
9	3 Des 2025		6	Rak	65.000	390.000

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TANGGAL	KETERANGAN	MASUK	KELUAR	UNIT	SATUAN	JUMLAH
18/11/2025	Saldo awal	100	-	Per Karton	75.000	7.500.000
19/11/2025	Penjualan	-	30	Per Karton	80.000	2.400.000
20/11/2025	Penjualan	-	27	Per Karton	86.000	2.316.000
21/11/2025	Penjualan	-	10	Per Karton	80.000	800.000
22/11/2025	Pembelian	150	-	Per Karton	75.000	11.250.000
23/11/2025	Penjualan	-	50	Per karton	80.000	4.000.000
24/11/2025	Penjualan	-	60	Per Karton	80.000	4.800.000
25/11/2025	Penjualan	-	30	Per Karton	80.000	2.400.000
26/11/2025	Pembelian	50	-	Per Karton	75.000	3.750.000

Figure 2 Inventory Stock Card that has been filled in

Below are indicators of the success of implementing stock cards or inventory cards at small kiosks, egg traders and workshops before and after mentoring was carried out.

Table 1 Indicators of Success of Stock Card Implementation

Success indicators	Before	After
Inventory Recording	There isn't any	There is a history of inventory recording for the number of merchandise owned.
Inventory efficiency	There isn't any	Can successfully keep inventory below a certain limit
Reduction of inventory losses	There isn't any	Reduction of pre-existing inventory losses

CONCLUSION

1. At the PKM stage, after conducting identification or introduction, we recorded and analyzed the stock cards that had been filled out by business actors at the community service location, namely small traders around Kotaraja, namely shops, workshops and egg sellers.
2. There are 3 indicators of the inventory card, namely inventory recording, inventory efficiency, and reducing inventory losses.
3. There is still a need for ongoing support to ensure inventory recording until the end of the period or closing of the books.

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