ABSTRACT

This research aims to know if the planning and the controlling of merchandise inventory at PT. Sinar Baru Medan have been managed properly and also if the planning and the observation of merchandise supply at PT. Sinar Baru Medan have earned to improve efficiency of inventory expense.

The research taken is a research with descriptive analysis technique. Data collection have been done by interview technique, documentation and observation. Data type are primary data and secondary data.

From the research result it has been known that the planning of merchandise inventory made by company is pursuant to remains stock in warehouse. The planning does not match up the explanation which in the theory. For the observation, PT. Sinar Baru Medan uses physical and accounting observation. Based on implementation of planning and controlling, PT. Sinar Baru Medan has earned to improve efficiency of the inventory expense. This fact is shown by the existence of standard inventory expense is not more than three percents of purchasing price.

Keywords: planning, controlling, merchandise inventory, efficiency of inventory expense