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Implementation of PSAK No. 14 On Production Support Inventory: A Case Study of Cost Control at PT SINAR HALOMOAN

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ABSTRACT

This study aims to explain the implementation of Financial Accounting Standards Statement (PSAK) No. 14 on Inventory in the context of cost control in production support activities at PT Sinar Halomoan. PSAK No. 14 regulates the accounting treatment of inventory, including recognition, measurement, recording, and presentation in financial statements. This study uses a qualitative descriptive approach with a case study method, where data is collected through in-depth interviews, internal company documentation, and direct observation of the production process and inventory recording. The results of the study indicate that PT Sinar Halomoan has implemented PSAK No. 14 in recording raw material and work-in-process inventory, but there are still several obstacles in real-time recording and cost control due to limitations of the accounting information system. The implementation of PSAK No. 14 has consistently been proven to be able to increase the efficiency of production cost control, especially through improvements in calculating Cost of Goods Sold and controlling inventory depreciation and loss. Recommendations for this study include improving the integration of training and employee information systems so that accounting standards can be applied optimally throughout the production line

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INTRODUCTION

The palm oil industry is one of the important economic sectors in Indonesia that contributes greatly to national income and employment. In this context, inventory management especially production support inventory plays an important role in maintaining smooth operations and cost efficiency (Parveez et al., 2020). Inventory is one of the most important assets for an entity, be it a retail, manufacturing, service or other entity. Inventory is not only main raw materials but also supporting raw materials, inventory must actually exist and be available at the right time according to their needs so that the smooth production process can continue without any obstacles and inventory is also as goods that are stored for use in future periods to fulfill certain objectives (Siregar & Hasibuan, 2023). Effective inventory management is necessary to ensure that companies can optimize resources and improve operational performance. Also in this industry, production support supplies such as spare parts and other auxiliary materials require careful management to avoid overstock or understock which can affect cost efficiency (Intan et al., 2022).

The application of appropriate accounting standards is critical in ensuring that inventory recording is done accurately and transparently (Harahap, 2019). PSAK No. 14 concerning Inventory is the main guideline in recording and reporting inventory which regulates how inventory is measured, recognized, and reported in the financial statements (Andreani et al., 2022). PSAK No. 14 on Inventory, which was previously the main reference in accounting treatment for inventories in Indonesia, has undergone substantial

revisions and is now summarized in a new standard, namely PSAK 202 Inventory. This revision was carried out as part of efforts to harmonize accounting standards in Indonesia with International Financial Reporting Standards, especially referring to IAS 2 Inventories. Proper implementation of accounting standards is not just compliance but also plays an important role in effective cost control. This indicates the importance of proper implementation of PSAK No. 14 not only to ensure compliance with the standard but also to support transparency and effective cost control in the company's operations (Anggraeni, 2020).

PT Sinar Halomoan has tried to follow the provisions of PSAK No. 14 in managing production support inventory including in terms of inventory recognition, measurement, and reporting. However, after observations on 30 December 2024 at PT Sinar Halomoan, the company faced obstacles in the physical management of inventory in a limited warehouse, so that the goods were not well organized and were at risk of being damaged or lost before use. In addition, the inventory management method used at this time is not fully in accordance with PSAK No. 14, especially in the application of the First In, First Out (FIFO) method. This constraint causes difficulties in ensuring accurate inventory values, operational efficiency, and transparency of financial statements. This problem indicates a challenge in the implementation of PSAK No. 14 which has an impact on the reliability of financial reporting and optimal control of production costs.

(Sinabang & Hasanah, 2021) in their study at PT Perikanan Nusantara (Persero) Gorontalo Branch found that the application of the perpetual recording method and FIFO valuation is in accordance with PSAK No. 14. This method helps the company maintain the quality of goods and provides transparency in financial reportin. (Rahmawati & GS, 2021) in their study at PT. X Food Distributor found that the application of the Last In First Out (LIFO) method is not in accordance with PSAK No. 14 by switching to the First In First Out (FIFO) method the company can present a more reasonable inventory value, especially for perishable goods. (Rahma, 2021) In his research at PT. Pertani (Persero) Pinrang Branch found that the application of the perpetual recording method and FIFO valuation is in accordance with PSAK No. 14, this application allows inventory control to run well and the presentation of inventory values in the financial statements is considered reasonable. However, some of these studies do not highlight operational constraints such as limited warehouse space and irregularity in the physical management of inventory which is one part of the problem in this study. This indicates a gap in previous research regarding the link between the implementation of PSAK No. 14 and the technical challenges faced by companies.

Although this standard provides a clear framework, its implementation is often faced with various challenges, especially in terms of adjusting operational practices with applicable accounting rules. (Joesanna & Cahyaningtyas, 2024) in his research which shows that non-compliance with PSAK No. 14 can cause discrepancies between physical data and accounting records which reduce the credibility of financial statements and increase the risk of fraud. Efficient inventory management is a key element in supporting smooth production and cost control in the company. The case study at PT Herlinah Cipta Pratama shows that improper inventory management can lead to two main problems: stockouts that hamper production and excess stock that increases storage costs and the risk of obsolescence (Aprilianti & Ishak, 2023).

In addition, effective production cost control strategies in company operations are essential to maintain efficiency and sustainability. Cost control also aims to minimize deviations between budget and realization, both favorable and unfavorable. Thus, the company can ensure the optimal use of resources to support the achievement of company goals (Wati & Harmain, 2023). Other studies show that the use of technology and automation, supply chain optimization and cooperation with suppliers can help reduce production costs and improve operational efficiency Such approaches are relevant in the context of PT Sinar Halomoan, which seeks to maintain accurate efficient inventory

management to support effective cost control (Muna & Ismaya, 2023). Studies on inventory planning and control in the palm oil industry show that inventory control involving physical and accounting controls is essential to maintain record accuracy and cost efficiency (Pohan et al., 2024). The implementation of internal control systems such as segregation of duties and authorization plays an important role in preventing fraud and ensuring recording in accordance with PSAK No. 14 at PT Sinar Halomoan similar measures are expected to improve the accuracy of inventory management and support effective cost control (Anggraini et al., 2022).

In addition, weaknesses in inventory control and weaknesses in inventory management can result in recording errors and result in discrepancies in records, uncontrolled costs, and reduce the company's financial performance (Syahdani et al., 2024). Therefore, effective inventory management and the implementation of SOPs in accordance with PSAK No. 14 are very important to reduce these risks and support efficient cost control at PT Sinar Halomoan (Karim et al., 2018). PT Sinar Halomoan as a manufacturing company in the metal, food, palm oil processing industry faces challenges in managing production support stocks in accordance with PSAK No. 14 non-optimal management can have an impact on increasing operational costs and inefficiencies in the production process. Suboptimal management can have an impact on increasing operational costs and inefficiencies in the production process (Harahap, 2021). Therefore, this study is important to analyze the extent to which PSAK No. 14 is implemented and how this affects cost control in the company.

This research has a high urgency given the important role of inventory management in supporting the smooth production process and cost control at PT Sinar Halomoan. This is in line with research conducted by aris maulana and afrida sari puspita at PT Lestari Dini Tunggul showing that effective inventory control and warehouse management have a positive effect on the smooth production process and increase operational efficiency (Maulana & Puspita, 2022). This is also reinforced by research conducted by usmair and et al at the ATB Tofu Factory which shows that inventory control measured through methods such as Safety Stock is able to ensure smooth production reducing the risk of stockouts and minimizing storage and ordering costs (Usmiar et al., 2021).

Although the company has not fully implemented PSAK No. 14 in inventory management, problems in the physical management of inventory in limited warehouses are still an obstacle that hinders operational efficiency. Limited space that causes damaged or lost items can disrupt the smooth running of production and increase unnecessary costs. Therefore, this research is important to provide a clear picture of how the implementation of PSAK No. 14 can be optimized to improve the efficiency of inventory management, reduce wasteful costs, and support the transparency of financial statements in the company. The novelty of this research lies in analyzing the implementation of PSAK No. 14 in the context of managing production support inventory that focuses on cost control at PT Sinar Halomoan, which is an issue that is often overlooked in the study of the implementation of PSAK No. 14 in the manufacturing sector.

METHODS

This research uses a qualitative descriptive method with a case study approach. A qualitative method or approach is defined as a research approach that focuses on an in-depth understanding of the meaning, process, and context of the social phenomenon being studied (Klenke, 2016). The subject of this research is PT Sinar Halomoan, while the object of this research is the production support inventory management system. This research was conducted at PT Sinar Halomoan which is located at Sibuhuan- Riau crossroad km. 15, Padang Lawas Regency, North Sumatra Province.

The data sources in this research consist of primary data and secondary data. Primary data is collected through in-depth interviews with employees at PT Sinar Halomoan

who have a role in inventory management and recording, such as accounting, logistics and inventory, and production staff. Secondary data was obtained from company documents, including financial statements, inventory records, as well as relevant literature and scientific articles on PSAK No. 14 and inventory management.

In this research data collection is carried out in several ways with A. Interviews, which are used to collect information directly from informants who have knowledge of inventory implementation and management. This process allows flexibility in asking follow-up questions to explore deeper aspects. B. Document Study: Secondary data collection involves reviewing relevant documents related to PSAK No. 14 and PT Sinar Halomoan's inventory report. The document study helped to identify the practices that the company has undertaken and evaluate its compliance with the accounting standards. C. Observation. Subsequently, the data was analyzed using qualitative descriptive analysis which included the following steps: a). Data Organization: Data obtained from interviews and documents were organized to facilitate the analysis process. b). Data Reduction: Data were filtered to extract information relevant to the research objectives. c). Data Presentation: The results of the analysis are presented in the form of a descriptive narrative that describes the implementation practices of PSAK No. 14 and its impact on cost control. d). Conclusion Drawing: Conclusions are drawn based on findings supported by data

RESULTS AND DISCUSSION

The results of the researcher's observation are that PT Sinar Halomoan faces challenges in the physical management of inventory due to limited warehouse space which causes goods to be poorly organized. This condition increases the risk of damaged or lost goods before they are used in the production process. Although the company has an Standard Operating Procedure (SOP) related to the storage of goods, the implementation in the field is not fully optimized. Goods are often placed without careful planning, resulting in inefficient search and retrieval of goods.

In an interview with the management of PT Sinar Halomoan, it was revealed that the company is currently facing a number of challenges in the physical management of inventory. One of the main problems faced is the limited warehouse space. This condition causes goods to not be arranged optimally, thus increasing the risk of damage or loss of goods before being used in the production process. Even though the company already has Standard Operating Procedures (SOPs) related to the storage of goods, its implementation in the field is still not running optimally. In practice, goods are often placed without careful planning. This causes the process of searching and picking goods to be inefficient, which ultimately affects the smooth production process. The management is also aware of the need for periodic evaluation of the warehouse layout and storage system implemented. This evaluation is considered important to improve operational efficiency and minimize potential losses due to damaged or lost goods. With the identification of this problem, PT Sinar Halomoan is committed to making continuous improvements in inventory management to support a smoother and more efficient production process.

Periodic evaluation of the layout and storage system in the warehouse is needed to improve operational efficiency and reduce the risk of losses due to damaged or lost goods. This is in line with research (Hutabarat & Tobing, 2021), which shows that separation of functions, regular monitoring, and accurate inventory records can improve the efficiency of goods management and minimize the risk of loss or damage. In addition, PT Sinar Halomoan has not fully implemented an inventory management system in accordance with PSAK No. 14. Storage of goods that are not in accordance with the First In, First Out (FIFO) method can cause old goods not to be used immediately, resulting in potential quality deterioration or expiration. The implementation of this method requires adjustments in warehouse management and stock recording so that incoming goods are used first. Companies also need to consider utilizing technology systems in the physical management

of inventory. With a technology-based recording system, companies can more easily track the movement of goods and optimize available storage space. Research (Syahputra et al., 2024) supports this, suggesting that the application of technology in inventory management systems can improve operational efficiency and reduce the risk of losses due to poorly organized storage.To improve the effectiveness of the storage system, PT Sinar Halomoan can reorganize the warehouse by considering the categories of goods, frequency of use, and applicable security standards. With these steps, the company can reduce the risk of loss and ensure a smooth production process

Recording Incoming and Outgoing Goods

The results of the researcher's observation are that recording goods at PT Sinar Halomoan still faces several obstacles that affect the accuracy and transparency of inventory data. Although the company has recorded incoming and outgoing goods regularly, the method used is still manual and not fully in accordance with PSAK No. 14 standards. This leads to potential discrepancies between accounting records and the physical condition of inventory in the warehouse, which can have an impact on the reliability of financial statements.Manual recording increases the risk of human error, such as negligence in recording incoming or outgoing goods, as well as delays in updating stock data.

Based on interviews conducted with related parties at PT Sinar Halomoan, it was identified that the recording of goods in the company still faces a number of obstacles that have a direct impact on the accuracy and transparency of inventory data. Although the recording of incoming and outgoing goods has been carried out routinely, the method used is still manual and has not fully followed the provisions in the Financial Accounting Standard Statement (PSAK) No. 14 concerning Inventories. The use of this manual method increases the potential for mismatches between accounting records and the actual physical condition of inventory in the warehouse. These inconsistencies can certainly affect the reliability of the company's financial statements as a whole. In addition, manual logging systems are prone to human error. Failure to record incoming or outgoing goods and delays in updating stock data are some examples of risks that are often faced. Not only does this complicate internal and external audit processes, but it can also negatively impact managerial decision-making that relies on accurate inventory data. The management recognizes the importance of modernizing the recording system and is considering the implementation of a digital or integrated system that can minimize errors and ensure more accurate, real-time, and in accordance with applicable accounting standards.

This is in line with research(Riana & Natsir, 2022), which found that manual recording systems tend to cause data errors and slow down the reporting process. To improve efficiency, companies need to consider using a technology-based recording system that enables real-time and more accurate recording. The implementation of a perpetual recording system can be a relevant solution for PT Sinar Halomoan. This system allows the company to record the movement of goods directly without the need to wait for manual updates, thus reducing the potential gap between physical data and accounting records. This is in accordance with research (Rahmaningtias & Hati, 2020), which proves that the implementation of a database- based system can increase the speed of data processing and minimize errors in stock recording. In addition to improving data accuracy, real-time recording can also provide the added benefit of automatic alerts if stock is approaching the minimum limit or if there is a discrepancy between physical quantities and system records. Thus, companies can take early corrective actions before the problem becomes bigger and impacts the production process.

To ensure the successful implementation of a more modern recording system, PT Sinar Halomoan needs to conduct training for employees to get used to the use of technology in inventory recording. In addition, the company can also consider integrating inventory recording with a more sophisticated inventory management system to assist in

analyzing patterns of item usage, predicting stock requirements, and controlling operational costs. With a more accurate and efficient recording system, PT Sinar Halomoan can ensure that the financial statements produced are more transparent and in accordance with the actual inventory conditions. In addition, the implementation of a more modern recording system will also contribute to operational efficiency and better cost control within the company.

Inventory Valuation

PT Sinar Halomoan still faces obstacles in applying the inventory valuation method in accordance with PSAK No. 14. Currently, the company has not fully implemented the First In, First Out (FIFO) method, which is recommended in the accounting standard. Inconsistency in the application of the inventory valuation method has the potential to cause the inventory value recorded in the financial statements to not reflect the actual conditions, which in turn can affect the transparency and accuracy of financial reporting. In PSAK No. 14, inventory must be recognized at the lower of cost and net realizable value. However, at PT Sinar Halomoan, limitations in the physical management of inventory and irregularities in recording goods hinder accurate valuation. Goods that arrive early are not always used first, which results in old goods still being stored in the warehouse. This can increase the risk of deterioration in the quality of goods as well as the difficulty in determining a fair inventory value.

In an interview conducted with the accounting and warehouse management staff of PT Sinar Halomoan, it was known that the aspect of inventory measurement had not been thoroughly discussed in the company's internal policy. Currently, the company only mentions the use of the First In, First Out (FIFO) method as an approach in inventory management. However, explanations related to the technical implementation of FIFO and the evaluation of its effectiveness in the field are not available in detail. The absence of an in-depth discussion of inventory measurement can cause potential mismatches between the value of inventory recorded in the financial statements and actual conditions. In fact, proper inventory measurement is very important in presenting a fair value of the company's assets, especially in relation to the preparation of financial statements in accordance with accounting standards such as PSAK No. 14. In addition, the lack of a comprehensive policy also complicates the internal evaluation and audit process. The company realizes that the understanding of other measurement methods such as Average Cost, Specific Identification, and Net Realizable Value has not been properly internalized in the work environment. As a follow-up, management stated the need for more comprehensive training and policy formulation regarding inventory measurement. This is important to ensure that inventory valuations are carried out accurately, consistently, and in accordance with applicable accounting standards, so that the company's financial statements become more reliable and transparent.

Consistent implementation of the FIFO method can help companies maintain the quality of goods and present a more reasonable inventory value. The application of this method can also reduce the risk of accumulation of old goods that have the potential to experience value depreciation. Research (Lubis & Nasution, 2023) The results show that the application of the FIFO method at Toha Putra Medan Bookstore helps in maintaining the quality of goods and avoiding the accumulation of old unused stock. In addition to the FIFO method, the company also needs to ensure that all costs associated with inventory, such as shipping and storage costs, are accounted for in the inventory value in accordance with the provisions of PSAK No. 14. By recording costs more accurately, the financial statements can better reflect the true economic condition of the company.To support the implementation of the FIFO method, PT Sinar Halomoan needs to improve the inventory recording and management system so that it can automatically record the order in and out of goods. A technology-based recording system can assist in ensuring that goods that enter first are also used first, so that the FIFO method can be applied more effectively. Research

(Putri et al., 2022) shows that the application of the FIFO method at Toha Putra Medan Bookstore helps in maintaining the quality of goods and avoiding the accumulation of old unused stock

In addition to the FIFO method, the company also needs to ensure that all costs associated with inventory, such as shipping and storage costs, are taken into account in the inventory value in accordance with the provisions of PSAK No. 14. By recording costs more accurately, the financial statements can better reflect the actual economic condition of the company. To support the implementation of the FIFO method, PT Sinar Halomoan needs to improve the inventory recording and management system so that it can automatically record the order in and out of goods. A technology-based recording system can assist in ensuring that goods that enter first are also used first, so that the FIFO method can be applied more effectively.

Damaged Goods Management

PT Sinar Halomoan faces obstacles in recording and managing damaged goods that have not been carried out optimally. Currently, the recording of damaged goods is only done once a year, which risks causing delays in the identification and management of damaged goods. In fact, in PSAK No. 14, damaged or impaired goods must be recognized immediately in the financial statements to reflect the actual condition of the inventory. Limited storage space in the warehouse also exacerbates the situation, where items are often poorly organized, increasing the likelihood of items becoming damaged before they are used. This shows that the management of damaged goods in the company still requires improvement to be more systematic and in accordance with applicable accounting standards.

In an interview conducted with the management and warehouse staff of PT Sinar Halomoan, it was revealed that the company still faces obstacles in recording and managing damaged goods. Currently, recording of damaged goods is only done once a year. This practice is considered not optimal because it risks causing delays in the identification and handling of damaged goods. According to the accounting department, this condition can have an impact on the accuracy of financial statements. In fact, referring to PSAK No. 14, damaged goods or inventory that has decreased in value must be immediately recognized and recorded in the financial statements to reflect the actual value of inventory. This delay in recording can cause financial information to be less reliable, as well as cause potential misstatements in annual financial statements. In addition, the limited storage space in the warehouse also aggravated the situation. Items are often not properly organized, and this increases the likelihood of physical damage to the item before it is used in the production process. The unsystematic placement of goods also makes it difficult to monitor and separate damaged goods from goods that are still suitable for use. Management realizes the importance of improvements in the damaged goods management system, both in terms of recording and physical supervision. In the future, the company plans to record damaged goods regularly and improve its internal reporting system, in order to be more in line with applicable accounting standards and support transparency in inventory management.

The frequency of recording damaged goods needs to be increased so that it can be done more regularly, so that the company can immediately take corrective action before the goods become worthless. The use of a real-time recording system can be a solution to identify damaged goods faster and reduce the risk of errors in reporting. Research(Winarni & Sari, 2020) shows that stricter monitoring of damaged goods can help companies improve operational efficiency and reduce waste due to unusable goods. In addition, companies also need to implement preventive strategies, such as increasing supervision of goods that are prone to damage, performing better warehouse maintenance, and implementing stricter storage procedures. Research (Tripta Tranggana, 2024). Highlighted that the implementation of an integrated information system is able to increase

transparency in the management of damaged goods and accelerate the identification and recording process.

In PSAK No. 14, goods that are impaired or no longer have economic value must be removed from inventory records and recognized as expenses in the income statement. Therefore, PT Sinar Halomoan needs to update the policy for recording damaged goods to be more in line with applicable standards. That way, the resulting financial statements will be more accurate and can better reflect the condition of the inventory. By implementing a better recording system and a more proactive damaged goods management policy, PT Sinar Halomoan can ensure that inventory is managed efficiently, reduce the risk of unusable goods, and improve the reliability of financial statements. This will also contribute to overall operational cost efficiency and improve the transparency of the company's asset management.

Cost Control

PT Sinar Halomoan faces challenges in cost control related to the management of production support inventory. Suboptimal inventory management can cause waste of costs due to inaccurate recording, inefficient storage, and valuation methods that are not fully in accordance with PSAK No. 14. The imbalance between the amount of inventory on hand and production needs can also increase storage costs and the risk of goods obsolescence. In an effort to control more structured costs, PT Sinar Halomoan needs to improve operational efficiency by paying attention to aspects of stock management and internal control. Research (Novianti, 2020) shows that effective production budgeting can minimize cost waste and maintain selling price stability. By conducting tighter planning and control over inventory, companies can reduce the risk of overstock or stockouts that contribute to spikes in production costs.

In addition, it is important for PT Sinar Halomoan to implement a more comprehensive and technology-based cost monitoring system. Research (Rakhmawati et al., 2023) revealed that controlling production costs through analyzing the difference between actual and standard costs allows companies to identify sources of waste in more depth and take proactive corrective steps. By implementing a more accurate recording system, the company can monitor cost differences and ensure that the use of raw materials is in line with production needs. A stable relationship with suppliers is also an important factor in maintaining operational cost efficiency. Research (Novianti, 2020) and (Rakhmawati et al., 2023) emphasized that good supplier relationship management can help mitigate the impact of raw material price fluctuations. By establishing closer communication and structuring more strategic contracts, PT Sinar Halomoan can ensure continuity of supply at more competitive prices.

To support the effectiveness of cost control, PT Sinar Halomoan also needs to optimize the use of technology in the inventory management system. The implementation of a digital-based system can help companies analyze patterns of goods usage, plan stock requirements, and better control operational costs. Previous studies have shown that the application of technology in inventory management can improve efficiency and transparency in decision-making related to production costs. With these measures, PT Sinar Halomoan can create a balance between operational efficiency and cost control. Improved cost monitoring systems, supply chain optimization, and the use of technology in inventory recording and management will help the company maintain financial stability and competitiveness in the palm oil industry.

CONCLUSION

Based on the case study of the implementation of PSAK No. 14 on inventory management at PT Sinar Halomoan, the company faces a number of challenges in the application of the principles set by the accounting standards. Although the company has

begun to adopt some elements of PSAK No. 14, there are still discrepancies in terms of inventory recording and management, especially related to the valuation of goods, the application of the FIFO method, and the recording of damaged or obsolete goods. Limitations in storage space, non-optimal physical management of goods, and irregularities in manual recording are the main obstacles in creating transparent and accurate financial reports. This has the potential to affect the efficiency of cost control, which in turn can affect the company's operational performance and profitability. To improve the implementation of PSAK No. 14 and overall cost control, PT Sinar Halomoan needs to improve a more integrated inventory recording system, use more consistent assessment methods in accordance with standards, and conduct periodic evaluations of physical management and warehouse layout. With these measures, companies can optimize the use of resources, improve the accuracy of financial statements, and ensure transparency in the inventory management process that supports production activities.

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