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Analysis of Inventory Control Using Activity Based Costing Method at PT Liquid Kencana Abadi

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ABSTRACT

This study aims to analyze the inventory control system at PT. Liquid Kencana Abadi and classify inventory items using the ABC analysis method. The research employed a quantitative descriptive approach, utilizing both primary and secondary data. Primary data were collected through interviews and observations with company employees, while secondary data were obtained from company records related to snack product sales between February and April 2025. The results revealed that the company's inventory management was still inefficient, as it lacked a systematic inventory control method. Through ABC analysis, the inventory was categorized into three groups: Class A, consisting of fewer items with the highest contribution to inventory value; Class B, representing medium-value items; and Class C, comprising numerous items with relatively low contribution. Findings indicated that Class A accounted for the majority of the total inventory value, demanding stricter monitoring and procurement strategies. Consequently, ABC analysis proved to be an effective tool for improving efficiency, reducing unnecessary costs, and ensuring the availability of high-turnover items. This study highlights the importance of implementing systematic inventory control for business sustainability.

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1. INTRODUCTION

The rapid development of the global economy has significantly influenced the way companies operate, particularly in highly competitive environments such as Indonesia. In recent years, the number of manufacturing and trading companies has increased considerably, intensifying competition in both production and distribution sectors. Only companies with effective management systems are able to survive in this dynamic landscape, while others risk declining performance or even failure. This condition emphasizes the importance of proper business strategies, especially in the area of inventory control, which directly affects profitability and sustainability (Permata et al., 2025).

Trading companies, as intermediaries between producers and consumers, play a vital role in ensuring the smooth distribution of goods. Their activities are primarily focused on purchasing goods from suppliers and reselling them to customers. To achieve business continuity and generate maximum profit, these companies must maintain adequate stock levels, as inventory represents the backbone of their operations. Without sufficient inventory, customer demand cannot be fulfilled,

resulting in lost sales and reduced competitiveness. Conversely, excessive inventory leads to financial burdens, storage problems, and the risk of product obsolescence (Arsawan et al., 2022).

Inventory management has thus become one of the most critical aspects of operational efficiency. Inventory is not merely a collection of goods stored in warehouses but represents working capital tied up in products waiting to be sold. As such, the ability to manage stock effectively determines the financial health of a company. Failure to implement systematic inventory control exposes companies to both stock shortages and surpluses, each of which carries significant costs. Efficient inventory management is therefore essential to achieving organizational goals (Ntseke et al., 2022).

PT. Liquid Kencana Abadi, established in 2015 in Gunungsitoli, North Sumatra, serves as a major distributor of food, beverages, household supplies, and personal care products across Nias Island. The company supplies a wide network of retail outlets, including grocery stores, minimarkets, and traditional shops. Its role is crucial in ensuring that various consumer goods are readily available to meet local demand. Despite its relatively young age, the company has grown into one of the largest distributors in the region (Siswanto & Yuliana, 2022). However, its expansion has also brought operational challenges, particularly in managing its inventory effectively.

One of the recurring problems faced by PT. Liquid Kencana Abadi is the frequent shortage of certain high-demand items, resulting in customer dissatisfaction and missed revenue opportunities. At the same time, some products with low demand accumulate in warehouses, leading to overstocking, tied-up capital, and spoilage. Such inefficiencies hinder the company's ability to allocate its financial resources optimally (Saputra et al., 2025). A case in point was observed in January 2025, when nearly 2,000 cartons of unsold products accumulated in the warehouse, with an estimated value of approximately IDR 365,000,000. This capital, instead of being reinvested into high-demand items, remained stagnant in slow-moving products.

The imbalance between stockouts and overstocking suggests the absence of a systematic inventory control mechanism. As a result, PT. Liquid Kencana Abadi struggles to match customer demand with supply. On one hand, the lack of fast-moving items weakens the company's ability to capture sales. On the other hand, excess inventory creates unnecessary holding costs and damages. This condition highlights the need for an appropriate inventory control method that can help the company classify and manage its products based on their relative importance and contribution to overall sales value (Alkarabsheh et al., 2022).

One effective approach that has been widely adopted in inventory management is the ABC analysis method. Derived from the Pareto principle, ABC analysis classifies items into three categories based on their value contribution. Class A items, although few in number, account for the majority of inventory value and thus require close monitoring. Class B items contribute moderately and demand balanced attention, while Class C items are numerous but contribute only a small fraction to total inventory value. By applying this classification, companies can focus resources on the most critical items while maintaining control over less significant ones (Howell et al., 2022).

The application of ABC analysis is particularly relevant for PT. Liquid Kencana Abadi, given the wide variety of snack products it distributes. By categorizing these items according to their value contribution, the company can prioritize inventory control measures, reduce inefficiencies, and enhance overall profitability. Moreover, ABC analysis provides management with clear insights into which items demand strict control and which can be managed more flexibly (Muhammad Asir et al., 2023).

Previous studies have consistently demonstrated the effectiveness of ABC analysis in optimizing inventory management. Research in both manufacturing and retail sectors shows that the method helps reduce overstocking, minimize stockouts, and streamline procurement decisions. Furthermore, it enables companies to align their inventory management strategies with financial objectives, thereby improving operational efficiency and customer satisfaction. In the case of PT. Liquid Kencana Abadi, adopting this method may serve as a practical solution to its recurring inventory problems (Armadan et al., 2023).

The significance of inventory control cannot be overstated, particularly in trading companies where profit margins are often narrow and heavily influenced by cost efficiency. For PT. Liquid Kencana Abadi, effective inventory control will not only improve financial performance but also

enhance customer trust and loyalty. Customers expect consistent availability of goods, and failure to meet this expectation can lead to loss of market share. By implementing a systematic approach, the company can achieve a competitive advantage in the distribution sector (Loughhead et al., 2023).

Another important consideration is the role of technology in inventory management. With the availability of software applications such as QM for Windows, companies can perform accurate ABC classification and monitor inventory performance in real time. This integration of technology into decision-making processes ensures that inventory control is data-driven rather than based on intuition (Rahmadani & Schaufeli, 2022). For PT. Liquid Kencana Abadi, leveraging such tools will facilitate better planning, reduce human error, and support long-term sustainability.

The urgency of implementing systematic inventory control at PT. Liquid Kencana Abadi also lies in its financial implications. Capital tied up in unsold goods reduces the company's liquidity, limiting its ability to purchase essential items. Furthermore, damaged or expired products represent sunk costs that directly erode profitability. By applying ABC analysis, the company can avoid unnecessary financial losses, allocate resources more effectively, and ensure that working capital is used efficiently (Kumar et al., 2022).

From a strategic perspective, inventory control is not merely a technical issue but a key component of corporate management. Poorly managed inventory affects not only operational efficiency but also the company's reputation and competitiveness. Conversely, an efficient inventory system strengthens supply chain resilience, enhances service quality, and supports business growth (Al-Jubouri, 2023). For PT. Liquid Kencana Abadi, effective inventory control will therefore contribute significantly to sustaining its market position.

In summary, the challenges faced by PT. Liquid Kencana Abadi underscore the importance of adopting systematic inventory control methods. ABC analysis offers a practical and reliable approach to classifying and managing inventory items based on their contribution to total value. By doing so, the company can address issues of stockouts, overstocking, and capital inefficiency. This study thus seeks to analyze the inventory management practices at PT. Liquid Kencana Abadi and evaluate the effectiveness of ABC analysis in improving operational efficiency. The ultimate goal of this research is to provide insights and recommendations for the company to enhance its inventory control system. By identifying priority items and implementing appropriate strategies, PT. Liquid Kencana Abadi can optimize resource allocation, reduce costs, and improve customer satisfaction. The findings of this study are expected to contribute not only to the company's operational improvement but also to the broader field of inventory management research.

2. RESEARCH METHOD

This study employed a descriptive quantitative research design. The purpose of this approach was to describe and analyze the inventory control system implemented at PT. Liquid Kencana Abadi and to classify inventory items using the ABC analysis method. According to Sugiyono (2019), descriptive quantitative research focuses on presenting facts systematically using numerical data, which are then processed and analyzed to reveal patterns and conclusions. The method was chosen because it allows the researcher to quantify the distribution of inventory values across product categories and assess their impact on the company's efficiency (Ndruru et al., 2025).

The data used in this research consisted of both primary and secondary sources. Primary data were collected through direct observations and interviews with company personnel, including the warehouse manager and administrative staff, to understand the existing inventory management practices. Secondary data were obtained from company records, including sales reports and stock lists of snack products for three consecutive months, namely February, March, and April 2025. These data provided information on product names, quantities sold, unit prices, and total values, which were essential for conducting ABC classification (Siagian et al., 2022).

The data analysis was performed using the ABC method with the assistance of the "QM for Windows V5" application. The steps included calculating the total inventory value of each item, ranking items from the highest to lowest value contribution, determining cumulative percentages, and grouping them into Classes A, B, and C. Class A represented items with the highest contribution to inventory value, Class B represented medium contribution, and Class C represented the lowest. The processed data were then presented in tables and charts to facilitate interpretation. This systematic

analysis provided insights into the efficiency of inventory control and highlighted areas that required improvement (Prabhu & Srivastava, 2023).

3. RESULTS AND DISCUSSIONS

The results of this study provide a comprehensive overview of the inventory condition at PT. Liquid Kencana Abadi during the research period of February to April 2025. The company distributes 36 types of snack products, and their sales data were analyzed to classify items according to the ABC method. The initial findings revealed significant disparities between high-value items and low-value items, indicating an imbalance in inventory management. Some products generated substantial sales and contributed heavily to total inventory value, while others showed minimal sales performance, leading to excess stock accumulation (Ntseke et al., 2022).

In February 2025, the classification results indicated that Class A consisted of 11 items, representing 30.56% of total products but contributing 73.43% of total inventory value. Class B contained 8 items (22.22%) with a contribution of 17.56%, while Class C included 17 items (47.22%) that only contributed 9.01% to total value. This shows that a small proportion of items accounted for the majority of inventory value, highlighting the need for stricter monitoring of Class A products (Ntseke et al., 2022).

The March 2025 data analysis revealed similar trends. In this month, 15 items were classified into Class A, contributing 75.46% of the total value. Class B consisted of 6 items with 15.21% contribution, while Class C contained 15 items, contributing only 9.33%. Compared to February, there was a slight increase in the number of Class A items, indicating that more products achieved high sales value. This reinforced the importance of prioritizing procurement and monitoring for these items (Prabhu & Srivastava, 2023).

In April 2025, the classification revealed that Class A consisted of 12 items, contributing 75.82% of the total inventory value. Class B included 9 items with 15.45% contribution, while Class C contained 15 items contributing only 8.73%. These results demonstrated consistency with the previous months, where Class A consistently dominated the value distribution, while Classes B and C contributed relatively little despite accounting for more than half of the total product types (Rohman et al., 2022).

The consistent dominance of Class A items across the three months suggests that the company should focus its resources and strategies on these items. However, the presence of a large number of Class C items, which occupy warehouse space but contribute minimally, reflects inefficiency in inventory management. These products represent tied-up capital and risk of spoilage, which could otherwise be invested in fast-moving products (Pant et al., 2024).

The results also highlighted that the company's lack of a systematic inventory control system led to recurring problems of stockouts and overstocking. High-demand items in Class A often experienced shortages, disappointing customers and resulting in missed sales opportunities. Meanwhile, Class C items accumulated in the warehouse, contributing to capital stagnation and increased storage costs. This imbalance underlined the urgency of adopting a structured approach such as ABC analysis (Ntseke et al., 2022).

Another significant finding was the concentration of inventory value in a small number of products. For instance, items such as Chocolatos Wafer Stick and Garuda Pilus varieties consistently appeared in Class A, with substantial sales and value contributions. These products demonstrated strong market demand, making them critical to the company's profitability. In contrast, several low-selling items, particularly certain Gery Malkist variants, frequently fell into Class C, showing weak consumer demand and limited contribution to overall sales (Coffie et al., 2023).

The data also indicated the financial risks associated with unsold inventory. Products in Class C, though numerous, contributed less than 10% of the total value in each month. Storing these items tied up hundreds of millions of rupiah in capital while providing little financial return. Additionally, some of these items risked damage or expiration, further reducing their value and increasing potential losses (Ndruru et al., 2025).

Overall, the results demonstrated that PT. Liquid Kencana Abadi's inventory management was still inefficient and lacked proper prioritization. The company treated all products similarly, without distinguishing between high-value and low-value items. As a result, resources were spread

too thinly, reducing efficiency and limiting profitability. Implementing ABC analysis provided clear evidence of which products required strict control and which could be managed with lower priority.

In summary, the research results confirmed that ABC analysis is a practical and effective method for classifying inventory at PT. Liquid Kencana Abadi. By identifying Class A products as critical, the company can focus its efforts on ensuring their availability, reducing stockouts, and meeting customer demand. Meanwhile, strategies for managing Classes B and C can be adjusted to avoid overstocking and optimize warehouse space. These findings serve as a foundation for the discussion on how ABC analysis can improve overall inventory efficiency and business sustainability.

4. DISCUSSION

The findings of this study demonstrate that inventory management at PT. Liquid Kencana Abadi is still inefficient and requires a systematic approach to achieve optimal performance. The ABC analysis conducted in this research revealed that a small number of items contributed significantly to the total value of inventory, while a large number of items contributed only marginally. This condition aligns with the Pareto principle, which suggests that 20% of items often account for 80% of the total value. The implication is that not all inventory items should be treated equally, and management efforts should be focused on the most valuable items (Arsawan et al., 2022).

The consistent dominance of Class A items throughout February, March, and April 2025 highlights their critical importance to the company's profitability. These items, though relatively few in number, generated more than 70% of the total inventory value in each month. This finding is consistent with (Maulidiah et al., 2023), who argued that Class A items must be tightly controlled, monitored frequently, and replenished in a timely manner to prevent stockouts. For PT. Liquid Kencana Abadi, this means allocating more attention and resources to Class A products to maintain customer satisfaction and maximize sales (Coffie et al., 2023).

Meanwhile, Class B items, which contributed between 15% and 18% of the total value, require balanced control measures. Although they are not as critical as Class A items, they still represent a significant portion of the company's inventory value. Proper management of Class B items can ensure stability in inventory flow and prevent potential losses. This supports the view of (Arthur & Souza, 2023), who suggested that Class B items should be managed with moderate effort and periodic monitoring to avoid unnecessary accumulation or shortages (Maulidiah et al., 2023).

On the other hand, Class C items, despite being the most numerous, contributed less than 10% of the total inventory value. The accumulation of these items in the warehouse reflects inefficiency, as they tie up capital and occupy valuable storage space without delivering substantial returns. (Amankwaa et al., 2022) emphasized that companies must avoid overinvesting in Class C items, as they can become liabilities rather than assets. For PT. Liquid Kencana Abadi, reducing procurement of slow-moving items and reallocating resources toward high-demand products would be a more strategic approach.

The inefficiencies identified in this research also point to weaknesses in the company's current inventory control practices. The absence of systematic methods has led to stockouts of high-demand products and overstocking of low-demand items. This condition resonates with (Maulidiah et al., 2023), who stressed that effective inventory control ensures the right amount of stock is available at the right time, minimizing both shortages and surpluses. PT. Liquid Kencana Abadi's inability to achieve this balance highlights the urgent need for structured inventory control systems.

Financially, the results underline the risks associated with poor inventory management. The capital tied up in unsold Class C products amounted to hundreds of millions of rupiah, which could otherwise have been used to purchase fast-moving products in Class A. This finding supports Jacobs and Chase (2018), who noted that effective inventory control minimizes working capital requirements and enhances liquidity. For PT. Liquid Kencana Abadi, the reallocation of financial resources toward Class A items is essential to improve profitability and ensure sustainable growth.

Customer satisfaction is another important dimension influenced by inventory management. Frequent stockouts of popular items can damage the company's reputation and reduce customer loyalty. (Chumnumporn et al., 2022) emphasized that inventory control not only reduces costs but also ensures customer needs are met consistently. For PT. Liquid Kencana Abadi, adopting ABC

analysis can help guarantee the availability of high-demand products, thereby strengthening customer trust and maintaining its competitive position in the market.

The role of technology also emerges as a critical factor in improving inventory efficiency. In this study, the use of QM for Windows facilitated the classification process and provided accurate, data-driven results. (Gull et al., 2022) argued that integrating technology into inventory control enhances decision-making and reduces the likelihood of human error. By adopting digital tools, PT. Liquid Kencana Abadi can improve the accuracy of its inventory planning and adapt more quickly to changes in market demand.

In addition to operational improvements, the findings of this study have broader strategic implications. Inventory management is not merely a technical issue but a core element of corporate strategy. Efficient inventory systems support supply chain resilience, reduce costs, and create opportunities for growth. For PT. Liquid Kencana Abadi, effective inventory control will not only enhance short-term performance but also strengthen its long-term sustainability in the distribution sector (Gull et al., 2022).

The results also align with previous research in similar contexts. For example, studies by (Armadan et al., 2023) demonstrated that ABC analysis helps businesses optimize inventory by identifying priority items and reducing inefficiencies. These findings confirm that the method is applicable across different industries, including small businesses, healthcare, and retail distribution. PT. Liquid Kencana Abadi's case further validates the versatility and effectiveness of ABC analysis in addressing inventory-related challenges.

However, implementing ABC analysis alone may not fully solve the company's inventory problems. The method must be integrated with other inventory control techniques, such as Economic Order Quantity (EOQ), Reorder Point (ROP), and safety stock strategies, to ensure a comprehensive system. (Soelton et al., 2023) suggested that combining multiple methods provides greater flexibility and reduces the risk of shortages or surpluses. For PT. Liquid Kencana Abadi, adopting a hybrid system would likely yield better results than relying solely on ABC classification.

Another point of consideration is employee training and organizational readiness. The successful implementation of ABC analysis depends not only on technical tools but also on the competence of staff in applying and monitoring the system. Without proper understanding and commitment from employees, the benefits of systematic inventory control may not be fully realized (Loughhead et al., 2023). Therefore, investing in training and creating a culture of efficiency will be crucial for PT. Liquid Kencana Abadi.

The results of this study also emphasize the importance of continuous evaluation. Market demand is dynamic, and products classified as Class A today may shift to Class B or C in the future. As (Gull et al., 2022) noted, inventory control requires periodic reviews to remain effective. PT. Liquid Kencana Abadi must therefore conduct regular ABC analysis and adjust its inventory policies accordingly to stay aligned with market trends.

Moreover, the implementation of systematic inventory control has implications beyond operational efficiency. By optimizing inventory, the company can improve financial performance, strengthen customer relationships, and enhance competitiveness in the regional market. These outcomes will not only benefit PT. Liquid Kencana Abadi but also contribute to the broader economic development of Nias Island, where reliable distribution of consumer goods is essential.

In conclusion, the discussion highlights that PT. Liquid Kencana Abadi's current inventory challenges stem from the absence of systematic control methods. The ABC analysis has proven effective in classifying items and identifying areas for improvement. However, to fully optimize inventory management, the company must integrate multiple control methods, adopt digital tools, train employees, and conduct regular evaluations. By doing so, PT. Liquid Kencana Abadi can enhance efficiency, reduce costs, and achieve sustainable growth in an increasingly competitive distribution market.

5. CONCLUSION

This study concludes that inventory control at PT. Liquid Kencana Abadi remains inefficient due to the absence of a systematic method. The application of the ABC analysis successfully classified items into three categories, showing that most of the inventory value is concentrated in Class A,

which requires strict monitoring, frequent replenishment, and careful procurement planning. Meanwhile, Classes B and C, although more numerous, contributed far less to overall inventory value and should be managed with less intensity (Halawa et al., 2023). To improve efficiency, reduce financial risks, and enhance customer satisfaction, it is suggested that the company adopt the ABC method consistently, integrate it with complementary inventory control techniques such as EOQ and ROP, leverage digital tools for real-time monitoring, and conduct regular evaluations of inventory performance. By doing so, PT. Liquid Kencana Abadi will be better positioned to allocate resources effectively, reduce costs, and sustain its competitive advantage in the distribution sector. The author sincerely expresses gratitude to the management and employees of PT. Liquid Kencana Abadi for their valuable cooperation and willingness to provide data and information during the research process. Special appreciation is also extended to the academic advisor and lecturers of the Management Study Program at Nias University for their continuous guidance, constructive feedback, and encouragement. Finally, heartfelt thanks are given to family and colleagues whose support and motivation have been instrumental in the successful completion of this study.

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