

# DO STOCK OPNAME IN MY INTERNSHIP

A REPORT ON THE INTERNSHIP PROGRAM AT

PT. PACO AMPLAS INDONESIA



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## **PREFACE**

All of praise and thanks to Allah, because of his grace and guidance, the author can complete a Report On The Field Training (PKL) organized by SMK Negeri 2 Buduran for approximately three months at PT Paco Amplas Indonesia.

The purpose in writing is to fulfil the assignment that given by Mrs. Dra. Rahma NF, pd for completing English task.

In arranging this report, the writer truly get lots challenges obstruction but with help from many individuals, those obstruction could passed. Writer also realized there are still many mistakes in process of writing this report.

The writer realized that this report still imperfect in arrangement and the content. Then, writer hope criticism from the report can help the writer in perfecting the next report. Last but not least hopefully, this report can be useful for all.

Sidoarjo, October 3<sup>rd</sup> 2021

The Writer

One Wahyu Angesti

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# **CHAPTER I**

## **INTRODUCTION**

### **1.1 Background Of The Report**

In vocational high school students carry out internships for 6 months, but because of the pandemic covid-19 internship activities are carried out only 3 months, here I will tell my experience doing Stock Opname in my internship.

### **1.2 Objectives of The Report**

The purpose of preparing a report is to make the information conveyed clear and easy to understand.

Because internships are things that must be done by students, then I want to tell my experience, especially the experience of internships in accounting to make tax invoices in companies, so that my experience can be used as a lesson for myself and other students, especially those who will carry out internships.

## **CHAPTER II**

### **DISCUSSION**

#### **2.1 Time and Place**

Time of implementation of the industrial prakerin practice for the Accounting Expertise program in 2021 was carried out from January 2021, to march 2021, according to the place that Industrial prakerin work practice at PT Paco Amplas Indonesia is located at Pergudangan Meiko Abadi D-20, street Sedati, wedi, Gedangan, Sidoarjo.

Telp (031) 8014662.

#### **2.2 Company Information**

PT Paco Amplas Indonesia is a company that specializes in providing sandpaper product, and run a business in manufactur. PT Paco Amplas Indonesia supply a products Abrasive belt, Abrasive roll, Flap wheel, Flap disc, Mounted wheel, Non woven Product, sandpaper sheets.

### **2.3 Definition Of Stock Opname**

Stock opname is one form of inventory calculation activities in the warehouse before being sold. because you will check and calculate the goods in the warehouse directly. Stock opname activities are carried out to find out for sure and correctly about the inventory of goods in the bookkeeping records and goods in the warehouse.

If there are more items than what is written in the stock opname, then it can be re-checked, whether there may be transactions that have not been recorded or errors in recording.

If there is a shortage, it can usually be done in two ways, namely by making an adjusting journal for the shortage of goods, or you can also charge the stock opname officer to replace the shortage of goods.

When is Stock opname required?

Generally, the period for conducting stock opname is done in an annual period, quarterly (4 months), quarterly (3 months), and some even once a month, but most companies do stock opname on a quarterly or quarterly basis, because the stock opname process takes a lot of time. In addition, the officers also have to check in detail all the goods and their condition.

To permorm a stock opname, you need a team, namely the counter team and the input team. We will discuss more broadly the step by step to do stock opname

## **2.4 The Purpose Of Stock Opname**

The purpose of stock opname is to find out the truth of the records in the company's books, which is one of the functions for the Internal Control System (SPI). Through this activity it will be known the situation that occurs between the bookkeeping records and the existing physical inventory.

In some companies, stock opname is done for inventory of goods and cash, while stock opname in manufacturing companies is done for supplies of raw materials, auxiliary materials, semi-finished goods, and finished goods.

The officer appointed to carry out stock opname is usually an audit officer who is not an internal company inventory recorder. So that it is carried out independently in the hope of providing truly accurate results.

If there is a difference when the stock opname is completed, then the treatment of this difference is adjusted to company policy. For less difference, the deficiency can be charged to the company so that an adjusting entry is made.

But if company regulations require the inventory clerk to replace the shortage, then adjusting entries are not necessary. Unless the replacement price differs from the cost of the inventory. If there is a difference in the inventory of goods or cash, it must be re-checked, to find out if there is a possibility that there are transactions that have not been recorded.

## **2.5 Procedure & Implementation on PT Paco Amplas**

At PT Paco Amplas I work with my team, The team includes Sabreena, Nanda, and Nindy who are my school interns partner, quite heavy work, tiring but fun, hard is because from 7 in the morning we were in the warehouse for briefing and preparing tools for doing stock opname, then, we do the step of stock opname

The steps that need to be considered are as follows:

- Re-ensure that all stock-related transactions have been inputted.
- After all the stock has been inputted into the program, print all the stock from the note as a stock guide.
- The stock opname process starts to run, every stock that has been calculated is tagged or stickered so that there is no double
- Each stock sheet that has been fully filled in with the results of the opname is submitted to the input team to begin copying it to Microsoft Excel first. The Microsoft Excel format used must be able to show a comparison of the stock version of the program with the results of the stock taking, so that it can be seen which stock differences occur.
- Then after the stock opname process is complete, what needs to be done next is to re-check the difference in stock. Is there a miscalculation or is there a difference in the stock?
- After all processes are completed, the results of the stock taking are submitted to the accounting department for stock adjustments or inventory adjustments to the program.



## **CHAPTER III**

### **CLOSING**

#### **3.1 Conclusion**

Carrying out stock taking activities is an activity that easy but requires more stamina, because it takes quite a long time, and also requires very extra precision so that double input and calculation errors do not occur.

#### **3.2**

For the next interns, don't complain when doing stock opname activities, so they can stay focused and input errors does not happen, indeed the activity is very tiring but the knowledge gained is equivalent to the effort given, keep the spirit, and never complain

## REFERENCES

- <https://www.akseleran.co.id/blog/stock-opname-adalah/>

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