



## Procedure Of Procurement of Operational Needs By Purchasing At Pt. Bali Homes Management

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### Abstract

*In the tourism industry, especially in the hospitality sector, accounting is one of the departments that plays a very important role in the development of a company. Accounting is part of the department that functions as a financial manager and regulates the procurement of goods for the company's operational needs. Therefore, it is necessary to identify and control the procedures for purchasing and receiving goods as well as any obstacles that occur so that the operational needs of a company can be fulfilled properly. The Accounting section that is in charge of the procurement process is the Purchasing section. This research was conducted at PT. Bali Homes Management is a company engaged in the management and marketing of villas. Until now, PT. Bali Homes Management has managed 300 villas spread across various countries in Asia and specifically manages 90 villas located in the Bali and Lombok regions. The main focus of this company is to provide comfort with the best service and offer five-star villa facilities. The research method used is by observing, interviewing, and documenting. After all the data has been collected, it will be reviewed and explained the procedure for procuring goods by Purchasing. This study uses qualitative descriptive data analysis techniques. Based on the results of the study it was concluded that the procedure for procuring goods at PT. Bali Homes Management has been running well in accordance with the Standard Operating Procedure at PT. Bali Homes Management. Meanwhile, the obstacle faced was the absence of receiving staff so that purchasing staff had more duties and responsibilities which led to a buildup of goods in the store room.*

**Key words:** Accounting, Purchasing, Procurement of Goods, Management and Marketing of Villas, Standard Operating Procedure

### 1. Introduction

The tourism industry in Indonesia is progressing very rapidly and is receiving increasing attention, especially from the government because it is closely related to the government's



expectation that tourism can be relied upon as the country's main source of income and foreign exchange. The tourism sector is expected to continue to develop properly and optimally and should be supported by components that are directly or indirectly related to tourism activities. Tourism is closely related to accommodation, in this case villas and hotels as places to stay and as places to relax for tourists. Bali is one of the islands in Indonesia which has a variety of tourist attractions. The increase in tourist attractions in Bali is followed by the emergence of more and more new villas. With so many villas in Bali, the tourism business competition in Bali is getting tougher. This has spurred every villa or hotel to survive and be able to compete with its competitors.

PT. Bali Homes Management is a company engaged in the management and marketing of villas and hotels which has been established since 1998. As a company engaged in the tourism sector which manages dozens of villas in Bali, PT. Bali Homes Management is responsible for meeting the operational needs of offices and villas under company management. PT. Bali Homes Management has several departments that integrate with each other in realizing and making the operational success of its villas and hotels. Each department has its own duties and responsibilities, one of which is the Accounting Department whose job is to take care of expenses or financing and the results obtained from the operational activities of villas and hotels. To carry out their duties in the Accounting Department, there are several sections.

Purchasing is a sub-section of the Accounting Department that is in charge of buying all types of goods needed for hotel operations, both goods to be stored in warehouses as inventory items and goods that are directly used by the requesting department. All types of procurement of goods or raw materials must go through purchasing, be it credit or cash purchases, this is so that each item purchased is truly in accordance with its function and use. For credit purchases that make debt payments to suppliers are the duties and responsibilities of the Account Payable. Account Payable is the section in charge of processing debt payments to suppliers as a result of purchases of goods by Purchasing on credit after receiving documents from Purchasing.

In the process of procuring operational goods, good and effective work procedures are needed considering the company's operational needs are quite high. However, on several occasions, errors occurred in the process of procuring operational goods, such as errors in ordering



types of goods, shortages of stock or excess stock in the warehouse, so it is necessary to review the procedures for procuring goods at PT. Bali Homes Management. Based on the description above, the writer is interested in making a Final Project Report with the title "Procedure for Procurement of Operational Needs by Purchasing at PT. Bali Homes Management".

## **2. Method**

The method used in this research is descriptive method. The stages of the research methodology are as follows:

### **a. Literature Survey**

In this stage, the writer collects literature and information related to the research title.

### **b. Problem Identification**

Identify the problems to be discussed related to the procedure for procuring goods based on the literature and information obtained.

### **c. Library Studies**

The author studies the literature that will be used as a theoretical basis in research.

### **d. Determination of Data Collection Methods**

The data collection method is the method used by researchers to collect data. Data collection was carried out to obtain the information needed to achieve research objectives. The author uses data collection methods in the form of observation, interviews, literature study, and documentation.

### **e. Research Data Analysis**

Data analysis is the process of systematically searching for and compiling data obtained from interviews, field notes and documentation to describe the procedure for procuring goods at PT. Bali Homes Management.

### **f. Draw Conclusions**

Conclusions are drawn based on data analysis and checked whether it is in accordance with the aims and objectives of the research, so that the results of the research can be obtained produce results in the form of conclusions and suggestions that are constructive and useful for the future.

This study uses qualitative descriptive data analysis techniques. A qualitative descriptive research method is a research technique that produces descriptive data in the form of written or



spoken words from people and observable behavior aimed at describing or explaining something, for example circumstances, conditions, situations, events, activities, etc. The use of a qualitative descriptive method in this study is intended to describe the procedures for procurement of goods implemented at PT. Bali Homes Management.

### **3. Result and Discussion**

Results and discussion can be made as a whole that contains research findings and explanations.

#### **3.1. Presenting the Results**

Procurement of goods carried out by Purchasing PT. Bali Homes Management are items specifically for office operational needs such as stationery, office supplies, cleaning equipment, and needs for the kitchen or pantry such as mineral water, coffee, tea, milk and others or the specific needs of each department in the office. Purchases of goods are made every 1 (one) month, precisely at the beginning of the month. However, for certain operational needs that are sudden or urgent, they will be ordered as soon as possible when the item is needed. The author interviewed Mrs. Sri Lestari who is a Purchasing staff at PT. Bali House Management.

#### **3.2. Create a Discussion**

Based on interviews conducted with Purchasing staff, the procedures for procuring goods for operational needs were carried out by Purchasing staff starting from the procedure for purchasing goods, receiving goods, and submitting notes to Account Payable at PT. Bali Homes Management are as follows:

- a. Prepare purchase supporting documents, namely Purchase Orders (examples in Appendix 1 and Appendix 2) for each type of purchase.
- b. Check the price, quantity and type of goods to be purchased and then submit approval to the Operational Manager and Chief Accounting. If the Purchase Order has been approved, the Operational Manager and Chief Accounting will sign and return the Purchase Order to Purchasing.
- c. Purchasing orders goods from suppliers according to what is stated in the Purchase Order.
- d. The supplier comes to the office bringing the ordered goods along with triplicate invoices which are then received by Purchasing (examples in attachments 3 and 4).
- e.



- f. Purchasing checks the goods that have been sent based on the quality, price, and quantity stated in the Purchase Order.
- g. If the goods that arrive are not in accordance with the Purchase Order, Purchasing has the right to refuse the goods and return them to the supplier.
- h. If the goods that come are in accordance with the Purchase Order, then the goods that come are accepted by Purchasing. Purchasing will sign the invoice from the supplier and make a receipt or receipt from PT. Bali Homes Management and affix signatures of the sender and recipient of the goods and the date of receipt of the goods (example in attachment 5).
- i. Three (3) white invoices and three (3) red receipts will be submitted to the Account Payable and the red invoice with yellow receipts will be held by Purchasing. While the yellow invoice and white receipt will be handed over to the supplier.
- j. Payment for operational goods is made on credit with a maturity period of 30 days starting from the date the goods are sent to the company.

As for the constraints faced by Purchasing staff in the process of procuring goods for operational needs at PT. Bali Homes Management are as follows:

- a. The items ordered are not in accordance with the Purchase Order. An example is the Purchasing party ordering HVS A4 paper but the item given is HVS A5 paper.
- b. There are items that are lacking in the shipping process due to the lack of accuracy on the part of the supplier checking the goods before sending them to the office.
- c. The supplier was late in sending the goods that should have been sent during the day but the goods were sent in the afternoon when the office closing time was approaching.
- d. Purchasing staff also doubles as Receiving and works alone starting from the purchasing process to receiving goods is carried out independently so that focus, dexterity and accuracy are needed in work so that the operational needs of the office are always available.
- e. There is a buildup of goods in the store room, the arrangement is not neat and Purchasing staff's inaccuracy in checking the existing inventory of goods so that goods that should not have been ordered were instead ordered back by Purchasing which led to excess inventory in the store room. With a neat arrangement of goods, it will make it easier for Purchasing staff to pick up the items needed and also make it easier for the Stock Taking process.



#### 4. Conclusion

Based on the results of the research above, the authors conclude that the procedure for procuring goods for operational needs carried out by Purchasing is in accordance with the Standard Operating Procedure at PT. Bali Homes Management. The role of Purchasing staff at PT. Bali Homes Management is a goods procurement officer, both buying and receiving goods. Purchasing is in charge of ordering goods from suppliers in accordance with Purchase Orders that have been approved by the Operational Manager and Chief Accounting. Purchasing examines incoming goods and if it is appropriate, a receipt will be issued and the invoice will be submitted to the Account Payable for payment processing. If the goods that arrive are not in accordance with the Purchase Order, the Purchasing staff has the right to return the goods to the supplier.

#### 5. References

To make accountable references, the author can use reference management software, such as **EndNote** or **Mendeley**. Make a list of references and citations in text that fit the IEEE style. Example of writing references in IEEE style:

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## Presenting Figures and Tables



Figure 1. Logo PT. Bali Homes Management

Table 1. *Purchase Order Clean and Pantry Needs*

No	Description	Qty	In House	Remark
			Stock	
1	Gula Pasir	12kg	0	PantryStock
2	Kopi Setia Bali	6bgks	1	PantryStock
3	MAX Creamer	4box	2	PantryStock
4	Susu Full Cream	2box	3	PantryStock
5	Color Ball Toilet	2bgks	4	PantryStock
6	Plastik Sampah Large	3bgks	5	PantryStock
7	Plastik Sampah Medium	2bgks	6	PantryStock
8	Susu Law Fat	2box	7	PantryStock
9	Glade Sensation	5pcs	8	PantryStock
10	Glade Automatic	4btl	9	PantryStock
11	Kecap Bango	4btl	10	PantryStock
12	Charm Pembalut	1bgks	11	PantryStock
13	Sunlight Cuci Piring	1jirigen	12	PantryStock
14	Sanitizer	1jirigen	13	PantryStock
15	Saos Chilli	3btl	14	PantryStock
16	Saos Tomat	2btl	15	PantryStock
17	Tissue Facial	1box	16	PantryStock
18	Tissue Roll	1box	17	PantryStock
19	Tissue Multifold	2 box	18	PantryStock
20	Indocafe Refill	4bgks	19	PantryStock
21	Sendok Makan	1lusin	20	PantryStock
22	Sponge Cuci Piring	5pcs	21	PantryStock
23	Teh Sariwangi	2kotak	22	PantryStock
24	CIF Serbaguna	1btl	23	PantryStock
25	Baygon Electric	3pcs	24	PantryStock
26	Toples Gula Kedap Udara	1pcs	25	PantryStock