

The Influence of Asset Inventory on Optimizing Fixed Assets at PT. Indomarco Prismatama

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Abstract

This study aims to determine the effect of Asset Inventory on Fixed Asset Optimization at PT Indomarco Prismatama. The approach in this research is an associative / quantitative approach. The research was conducted at PT Indomarco Prismatama (Indomaret) which is located at JL Industri, No. 60, Tanjung Morawa B, Tanjung Morawa, Dagang Kerawan, Tj. Morawa, Deli Serdang Regency, North Sumatra 20362, Indonesia. Research started in February 2024 until completion. The population of this study were Indomaret employees who were in charge of recording assets and managing the assets of PT Indomarco Prismatama, 211 people and the number of samples in this study were 138 respondents. The data analysis technique uses simple regression. The results showed that Asset Inventory had a positive and significant effect on Fixed Asset Optimization at PT. Indomarco Prismatama Medan. Optimization of fixed assets at PT Indomarco Prismatama is determined or explained by the independent variable, namely asset inventory while the remaining 35.2% is influenced by other variables not examined in this study such as Maintenance and Maintenance, Employee Training and Competence and Asset Quality.

Keywords: Asset Inventory, Fixed Asset Optimization



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INTRODUCTION

Companies in various industrial fields such as banking, industrial finance, manufacturing, retail, information technology, education and various other industries must have a lot of fixed assets that are used to support their business and operations. Fixed assets are assets that are classified as long-term assets and have a form, owned and used by a company or organization for productive purposes for a certain period of time. Some assets are classified as fixed assets such as vehicles, furniture, laptops, land, buildings, production machinery and office equipment. These fixed assets will decrease in value over a period of time, which in finance is known as depreciation. In addition, fixed assets can also be damaged or even lost before recording the asset. Therefore, an asset inventory is needed to minimize losses on the Company's fixed assets.

For profit-oriented companies, these assets are expected to generate net cash flows in the future. The present value of the future free cash flow will generate the value of the asset. But for government organizations whose objective is not profit, but to provide services to the community, cash flow is not the main thing. However, it is the potential usefulness of an asset to provide that service that indicates its value. This is the basic concept of asset management. A fixed asset is usually planned for expenditure according to the demands of the company's needs, so there are stages of application for submission of asset expenditure, approval of company management and procurement processes for selecting vendors for these assets. Asset management is needed to make the right decisions so that the company's assets work well in accordance with the initial planning before an asset is spent.

Every year the company's assets must be checked whether the assets can still be used or the life span must be replaced because the maintenance costs incurred are getting bigger every year. Asset management can be carried out by involving all parties from the user to the

management level so that decisions can be implemented correctly in all company assets. With the asset management team in the company, the company can update every month the value of assets owned remains high, especially with a regular maintenance schedule that makes the life of an asset longer and can avoid damage to assets that cause a rapid decline in selling value. In asset management, asset optimization is known as a work process in asset management that aims to optimize the physical, location, value, amount or volume, legal and economic potential of the asset. Asset optimization is exemplified by the Dutch Government how the state is concerned about the utilization of idle state assets, namely by renting out empty rooms at Wolvenplein Prison into offices, due to prison over supply. Asset optimization is considered to be able to answer the problem of land efficiency because it reduces unnecessary losses or losses due to lack of knowledge in developing these assets (Tedja and Buana 2020). It can be concluded that asset optimization is optimizing the use of the potential of an asset that can generate greater benefits and also get income.

PT Indomarco Prismatama (Indomaret), operating as Indomaret, is a franchise retailer network in Indonesia. Indomaret is one of the subsidiaries of Salim Group. Indomaret is a minimarket network that provides basic and daily needs with a sales area of less than 200 m². The first store under the name Indomart was opened in Ancol, North Jakarta, on June 20, 1988, managed by PT Indomarco Prismatama. In 1997, the company developed the first franchise outlet business in Indonesia, having owned more than 230 outlets. The total number of outlets as of 2015 is 11,400 outlets with 60% of the outlets being self-owned and the remainder community-owned franchises. By June 2022, the total number of outlets will be 20,000. Franchise business partners include cooperatives, business entities and individuals. Indomaret is spread evenly from Sumatra, Batam, Java, Madura, Bali, NTB, NTT, Kalimantan, Sulawesi and Maluku. The company's motto is Easy and Economical.

The controller of Indomaret is PT Megah Eraraharja, which is part of the Salim Group. Anthoni Salim himself has a direct stake in DNET of 25.30%, with Hannawell Group listed as the largest shareholder or reaching 39.35%. PT Indomarco Prismatama earned Rp 90.6 trillion in revenue last year. This was an increase of 5.2% compared to the same period last year, Rp 86.12 trillion. The gross profit of the Indomaret franchise outlet manager was even able to score a 7.55% increase in gross profit on an annual basis to Rp 20 trillion from the previous Rp 18.67 trillion. This means that Indomaret's gross margin is quite thick, amounting to 22.2% in 2021, up from 21.7% in 2020. This company owns and manages very large fixed assets, the acquisition price of PT Indomarco Prismatama's fixed assets from 2020 to 2022 is presented in table 1 below.

Table 1. Recapitulation of Fixed Assets PT Indomarco Prismatama 2020 - 2022 (in rupiah)

No	Asset Group	Description	RP
1	TA	Land	Rp121.280.000.000
2	PM	Icuiptment and Machinery	Rp 5.588.005.004
3	GB	Building and Constuction	Rp28.976.324.623
5	IT	Network and Installation	Rp770.010.178
6	V	Acquisition Value	Rp156.614.339.805
		Total	Rp313.228.679.610

Source: PT Indomarco Prismatama

Based on the table above, it can be seen that the acquisition price of fixed assets of PT Indomarco Prismatama is quite large at 313,228,679,610 billion almost reaching 312 billion, meaning that the fixed assets of PT Indomarco Prismatama need to be inventoried in order to

facilitate the collection of fixed assets, currently an inventory of fixed assets has been carried out at PT Indomarco Prismatama. Indomarco Prismatama The results of this activity will produce asset data by grouping tangible assets with intangible assets to be able to support the process of controlling and monitoring assets, this activity also supports the effectiveness and efficiency of the operations of a company. In addition to conducting an asset inventory to prevent the company from wasting money so as not to buy assets that are not needed by the company, one of the other important things in corporate asset management is the management of company property (in general accounting terminology commonly called assets). In accounting, equity (capital) is assets minus liabilities (debt). If the value of assets is unknown, of course, the company's equity cannot be known properly. For this reason, good asset management is needed. The management of company property is carried out based on functional principles, legal certainty, transparency, efficiency, accountability, and certainty of value. The management of company property includes planning needs and budgeting, procurement, use, utilization, security and maintenance, valuation, alienation, destruction, elimination, administration, and guidance, supervision and control.

The phenomenon that exists at PT. Indomarco Prismatama (Indomaret) is that there are many equipment and machines such as cash registers and production machines such as ovens and others that require extra care considering that there are several Indomaret outlets that are closed in several locations so that maintenance must be carried out or asset optimization is carried out so that fixed assets remain valuable to the company so that the depreciation value can be replaced. other than that, other obstacles related to asset inventory are related to asset utilization, In addition, another obstacle related to asset inventory is the constrained optimization of building and building assets, this occurs in outlets that are no longer operational, so that buildings and buildings must continue to be maintained and pay taxes, but the building is not used optimally, causing costs and impacting company losses. Based on the results of interviews regarding the inventory of PT Indomarco Prismatama with the Fix Asset Coordinator that the author has conducted, PT Indomarco Prismatama (Indomaret) Medan Branch has 211 Indomaret Shop outlets spread across Medan and surrounding areas and will continue to grow along with placement business opportunities in accordance with the shopping patterns of the local community in fulfilling their daily needs. The inventory contained in all Indomaret stores managed by the Medan branch office with the utilization of the goods owned is quite a lot, it is known that there are problems that occur that affect the performance of employees in processing inventory items such as the difference in the number of records of inventory items in each Indomaret store, causing errors in inventory information, errors in data collection of goods make mistakes in inventory recording because the history of goods must be clear and recorded if there are additions of goods, requests for goods, repair of goods and mutations of goods.

Fix asset employees often forget where they record the history of these items whether in a book or on a computer resulting in difficulties in the process of making inventory reports that take a long time. In addition, the conventional recording process with Microsoft Excel and notebooks will slow down the process of finding information and making reports that are not precise. Improper recording makes it difficult for employees to make inventory reports in each Indomaret store spread across Medan and surrounding areas. The work unit of PT Indomarco Prismatama is also less active in optimizing existing fixed assets so that it is less able to generate non-tax revenue (PNBP) from the utilization of fixed assets. Not optimal utilization of fixed assets is thought to be the cause is due to the weak implementation of the management or management of fixed assets. Optimization of fixed assets becomes an important thing to achieve for various reasons. First, of course, departing from the purpose of holding company assets to

support the duties and functions of the company's agencies), company assets must be able to be used as optimally as possible in carrying out service functions, administration and other functions according to the field of duties of the agency that controls and uses assets. Second, Optimization of company fixed assets is not only achieved through use according to the duties and functions of the agency because not all assets have the same potential to provide great benefits to the company. Therefore, the next step is to prioritize assets based on potential ROI (Return on Investment) or strategic impact. These assets should get more attention in planning and resource allocation. Several studies prove that asset inventory affects asset optimization (Wicaksana et al., 2021), (Kusumastuti et al., 2023), (Hartati et al., 2019) (Demetouw et al., 2016). Furthermore, these studies also prove that asset management, especially land and buildings owned by the company, if properly optimized, can increase asset optimization and company income.

RESEARCH METHODS

This research approach is quantitative research. Quantitative research can be explained as a research method used to analyze data by describing or describing the data that has been collected as it is without intending to make conclusions that apply to the public or generalizations (Rusiadi, 2013:29). This quantitative approach starts from a theoretical framework, the ideas of experts or the understanding of researchers based on their experience, then developed into a problem along with solutions to these problems that are proposed to obtain justification Researchers conducted research at PT Indomarco Prismatama (Indomaret) which is located at JL Industri, No. 60, Tanjung Morawa B, Tanjung Morawa, Dagang Kerawan, Tj. Morawa, Deli Serdang Regency, North Sumatra 20362, Indonesia. Data collection in this study uses primary data, namely data obtained directly and must be processed again, namely by using a questionnaire. In collecting data that will be used for research, it is done by means of a questionnaire method. According to (Anwar, 2009) "A questionnaire or questionnaire is a number of questions or written statements about factual data or opinions related to the respondent's self, which are considered facts or truths that are known and need to be answered by the respondent and a questionnaire sheet has been prepared in the study using an ordinal scale". The questionnaire is also known as a questionnaire, this tool largely consists of three parts, namely: the title of the questionnaire, an introduction containing the purpose, or instructions for filling out the questionnaire, and question items containing opinions or opinions and facts. (Kokom Komalasari, 2012: 43) In the preparation of the questions required quantitative analysis, the instrument answers can be given a score The results of the questionnaires that have been collected and measured are then analyzed in the IBM SPSS 26 for windows statistical software. The following are the stages in the data analysis process.

RESEARCH RESULTS AND DISCUSSION

Characteristics of Respondents Based on Gender

Respondents in this study were 138 employees of PT Indomarco Prismatama Medan Branch, the following characteristics of respondents based on gender can be seen in table 4.1:

Table 2. Respondents by Gender

No	Gender	Total	Percentage
1	Male	67	48%
2	Female	71	52%
Total		138	100%

Source: Data processed by the author 2024

Based on table 2, it can be seen about the gender of the employees of PT Indomarco Prismatama Medan Branch who were taken as respondents, showing that the majority of respondents were female as many as 71 respondents with a percentage of 52%. Meanwhile, male respondents were 67 respondents with a percentage of 48%.

Characteristics Based on Age

Respondents in this study were 138 employees of PT Indomarco Prismatama Medan Branch, the following characteristics of respondents based on age can be seen in table 4.2:

Table 3. Respondents by Age

No	Age	Total	Percentage
1	20 - 25 Years	33	24%
2	26 - 35 Years	67	49%
3	36 - 45 Years	38	27%
Jumlah		138	100%

Source: Data processed by the author 2024

Based on table 3, it can be seen about the age of the employees of PT Indomarco Prismatama Medan Branch who were taken as respondents, showing that employees with an age range of 20-25 years were 33 respondents or 24%, employees with an age range of 26-35 years were 67 respondents or 49% and employees with an age range of 36-45 years were 38 respondents or 27%.

Characteristics of Respondents Based on Position

Respondents in this study were 138 employees of PT Indomarco Prismatama Medan Branch, the following characteristics of respondents based on position can be seen in table 4.3:

Table 4. Respondents by Position

No	Pendidikan	Jumlah	Persentase
1	Kepala Toko	12	9
2	Asisten Kepala Toko	13	10
3	Marchandiser	38	27
4	Pramuniaga	46	33
5	Kasir	29	21
Jumlah		138	100%

Source: Data processed by the author 2024

Based on table 4, it can be seen about the position of employees of PT Indomarco Prismatama Medan Branch employees taken as respondents, which shows that employees with the position of store head are 12 respondents or 9%, employees with the position of assistant store head are 13 respondents or 10%, employees with the position of Marchandiser are 38 respondents or 27%, employees with the position of saleswoman are 46 respondents or 33% and employees with the position of cashier are 29 respondents or 21%.

Simple Regression Test

After all the classical assumption tests are met, then simple linear regression analysis is performed. The results of the simple linear regression equation to see the effect of asset inventory on fixed asset optimization are shown in the regression calculation results as shown in the following table:

Table 5. Simple Regression Test

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2,034	1,477		1,377	,171
	Asset Inventory	,552	,035	,805	15,813	,000
a. Dependent Variable: Fixed asset optimization						

Source: Data processed by SPSS V.25 2024

Based on the multiple linear regression calculations in table 4.4, it can be seen that the formula is as follows: $Y = 2.034 + 0.552 (X) + e$ From the regression equation above, it can be explained that:

1. If the value of the asset inventory variable (X) is constant or equal to zero, then the magnitude of variable Y (Purchase Decision) is 2.034.
2. The coefficient value of the Asset Inventory variable (X) of 0.552 The positive sign indicates a unidirectional change from the Asset Inventory variable (X) to the Fixed Asset Optimization variable (Y), which means that if the Asset Inventory variable increases by 1 time, the Fixed Asset Optimization variable will also increase by 0.552.

Partial Test (t test)

This partial test is carried out by comparing the α (alpha) value with the p-value. If the p-value $< \alpha$ (0.05), then H0 is rejected. So it can be said that there is a partial influence between the independent variable and the dependent variable, and vice versa. The following are the results of the t statistical test, which can be seen in the table below:

Table 6. Partial Test (t Test)

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2,034	1,477		1,377	,171
	Asset Inventory	,552	,035	,805	15,813	,000
a. Dependent Variable: Fixed asset optimization						

Source: Data processed by SPSS V.25 2024

Based on the calculation results from the table above, the ttable number with the provisions of 0.05 and $dk = (n - k \text{ or } (138 - 1) = 137$ so that the ttable value is 1.977, then each variable can be known as follows: Based on Table 4.9 above, the tcount value is 15.813, which means $tcount > ttable$ ($15.813 > 1.977$) with a significant $0.005 < 0.05$, so H_a is accepted and H_0 is rejected, meaning that the hypothesis (H_a) shows that Asset Inventory has a positive and significant effect on Fixed Asset Optimization at PT. Indomarco Prismaatama.

Determination Test

The coefficient of determination (Adj. R2) of the regression results shows how much the dependent variable can be explained by the independent variables.

Table 7. Determination Test

Model Summary ^b				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.805 ^a	.648	.645	2,320
a. Predictors: (Constant), Asset Inventory				
b. Dependent Variable: Fixed asset optimization				

Source: Data processed by SPSS V.25 2024

The results of the determination test above show that the coefficient of determination (seen from R Square) is 0.648, this means that 64.8% of the variance in the value of fixed asset optimization at PT Indomarco Prismatama is determined or explained by the independent variable, namely asset inventory while the remaining 35.2% is influenced by other variables not examined in this study such as Maintenance and Maintenance, Employee Training and Competence and Asset Quality.

Discussion

Based on the literature review that has been discussed and the empirical studies above, the following research results are discussed as an attempt to synthesize the theoretical studies with empirical findings. The detailed discussion of the results of the analysis and testing of the research hypothesis is described as follows: The Effect of Asset Inventory on Fixed Asset Optimization at PT Indomarco Prismatama Medan. Based on the research results, it is known that the value of $t_{count} > t_{table}$ ($15.813 > 1.977$) with a significant $0.005 < 0.05$, so H_a is accepted and H_o is rejected, meaning that the hypothesis (H_a) shows that Asset Inventory has a positive and significant effect on Fixed Asset Optimization at PT. Indomarco Prismatama Medan. Asset inventory is the process of recording, managing, and monitoring all assets owned by a company. In the context of PT Indomarco Prismatama Medan, which is part of a large retail network in Indonesia, asset inventory has a significant influence on fixed asset optimization. A good inventory allows PT Indomarco Prismatama Medan to have accurate and up-to-date data on its fixed assets, including their location, condition, and value. The accuracy of this data is important for:

1. Maintenance Planning: With accurate data, companies can schedule routine and preventive maintenance more effectively, reducing the risk of unexpected damage.
2. Decision Making: The right data helps management make decisions regarding the replacement, repair, or sale of assets.

By conducting regular asset inventories, PT Indomarco Prismatama Medan can ensure that each asset is used optimally. Inventories help in identifying idle assets, identify assets that are rarely or not used so that they can be transferred or sold to reduce storage and maintenance costs and full capacity utilization and ensure that all available assets are used to their full capacity, improving operational efficiency. Effective asset inventory can assist PT Indomarco Prismatama Medan in identifying and eliminating unnecessary costs, such as ineffective maintenance costs, reducing the frequency and cost of unnecessary maintenance by knowing the actual condition of each asset. Management of spare parts by optimizing spare parts inventory based on actual data from inventory, avoiding overstock or shortages that can hamper operations. PT Indomarco Prismatama, known by the Indomaret brand, has various fixed assets that have been optimized to support operations and improve efficiency. The following are some of PT. Indomarco Prismatama's fixed assets that have been optimized:

1. Buildings and Stores: Optimization of product storage and display space to improve customer shopping experience. Implementation of ergonomic and aesthetic store designs to

attract more customers. Implementation of environmentally friendly technologies, such as LED lighting and energy-efficient cooling systems.

2. **Equipment and Machinery:** Use of more efficient refrigeration and freezer systems to maintain the quality of fresh products. Regular maintenance and upgrade of cashier equipment and EDC (Electronic Data Capture) machines to ensure transactions run smoothly and quickly.
3. **Information Technology:** Development and implementation of a more sophisticated POS (Point of Sale) system to improve operational efficiency and inventory management. Implementation of an automated inventory management system to optimize stock levels and reduce the risk of overstocking. Integration of e-commerce technology and mobile applications to support online sales and delivery services.

Operational Vehicles

Fleet management of distribution vehicles with GPS system to optimize delivery routes and reduce fuel costs. Periodic maintenance of operational vehicles to ensure smooth distribution of goods to stores. This fixed asset optimization not only helps PT Indomarco Prismatama in improving operational efficiency, but also in providing better service to customers and supporting sustainable business growth. PT Indomarco Prismatama, like other large companies, faces various obstacles in optimizing fixed assets. There are major obstacles that are being faced in the optimization of fixed assets such as high investment costs so that in optimizing fixed assets such as buildings, equipment, and technology requires significant investment. In addition to high costs, there are fast-evolving technologies, with the rapid development of technology, newly optimized assets can soon become obsolete. This requires companies to continuously update and adapt, which requires additional time and cost. Another constraint is Limited human resources: Managing and operating optimized assets requires a trained and experienced workforce. Limitations in finding or training competent staff can be a major obstacle. Maintenance and Maintenance Fixed assets require regular maintenance to keep them functioning properly. Inefficient maintenance costs and management can reduce the benefits of optimization. This research is in line with the results of research (Wicaksana et al., 2021) this study found that asset inventory and security have a significant effect on the optimization of fixed assets. Research (Sinaga, 2023) This study shows that asset inventory has a significant impact on the optimization of fixed assets in hospitals. Research (Zainuddin et al., 2023) This study analyzes how asset inventory and legal audits affect the optimization of fixed assets at PT Pelindo 1. These studies show the importance of inventory and good management in an effort to optimize the use of fixed assets in various organizations and institutions.

CONCLUSION

Based on the results of hypothesis testing and discussion that has been stated in the previous chapter, through research that has been conducted on employees of PT Indomarco Prismatama Medan in optimizing the company's fixed assets as follows: Asset Inventory has a positive and significant effect on Fixed Asset Optimization at PT. Indomarco Prismatama Medan. Optimization of fixed assets at PT Indomarco Prismatama is determined or explained by the independent variable, namely asset inventory while the remaining 35.2% is influenced by other variables not examined in this study such as Maintenance and Care, Employee Training and Competence and Asset Quality. Optimization has been carried out and has succeeded in supporting management performance related to asset management, this can be seen from the variable relationship.

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