


ORIGINAL

Policies and standards for inventory control at Zeraty Tablecloths and Events for the warehouse

Políticas y normas para el control de inventarios en Zeraty Mantelería y Eventos para bodega

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ABSTRACT

Introduction: inventory control is the internal management of the merchandise or stock that exists in a company. Inventory control is the process by which an organization manages the merchandise it keeps in storage by recording inputs and outputs.

Objective: to characterize understandable policies and standards for the management and control of inventories.

Method: a quantitative, observational, descriptive and prospective study was carried out aimed at knowing the inventory policies and standards at Zeraty Manteleria y Eventos for wineries during the year 2024, where through a simple random sampling a sample of 10 people was prepared, the survey was used as a tool that is widely used as a research procedure

Results: 50 % indicate that the organization is good, 40 % believe that inventory problems are a problem of several areas in the poor management of inventory, 70 % indicate that they do not know the procedure to be carried out in inventory management, 50 % do not know what the management standards are, 50 % do not know how often the inventory count is carried out.

Conclusions: it can be seen that in the Zarety organization there are deficiencies in the knowledge, control and management of inventories, and a great lack of knowledge of employees regarding this process is appreciated.

Keywords: Inventory Control; Policies; Standards; Economic Performance.

RESUMEN

Introducción: el control de inventario es el manejo interno de la mercadería o stock que existe en una empresa. El control de inventarios es el proceso por el cual una organización administra las mercancías que mantiene en almacén mediante el registro de entradas y salidas.

Objetivo: caracterizar políticas y normas comprensibles para el manejo y control de inventarios.

Método: se realizó un estudio cuantitativo, observacional, descriptivo y prospectivo orientado a conocer las políticas y normas de inventario en Zeraty Manteleria y Eventos para bodegas en el transcurso del año 2024, donde mediante un muestreo simple aleatorio se elaboró una muestra de 10 personas encuestadas, se usó como herramienta la encuesta que es ampliamente utilizada como procedimiento de investigación

Resultados: el 50 % indican que la organización es buena, el 40 % cree que los problemas en inventarios son un problema de varias áreas en el mal manejo del inventario, el 70 % indica que no conoce el procedimiento a realizar en el manejo de inventarios, el 50 % desconoce cuáles son las normas del manejo, el 50 % desconoce cada que tiempo se realiza el conteo del inventario.

Conclusiones: se puede apreciar que en la organización Zarety existen deficiencias en el conocimiento, control y manejo de los inventarios, y se aprecia un gran desconocimiento de los empleados con respecto a este proceso.

Palabras clave: Control de Inventarios; Políticas; Normas; Rendimiento Económico.

INTRODUCTION

Inventory management is the method by which a company or business carries out control of the merchandise that is stored, and that allows determining at any point in time the actual status in warehouses, which is why it is necessary to carry out controls from time to time. If these controls are done on a recurring basis, they can lead to excessive costs, so defining how and how often they will be carried out is essential. Adequate stock management in a company will allow adequate control of incoming and outgoing products according to their demand, generating a timely output of the product, which will help the company maintain optimal merchandise thresholds in case they are needed.⁽¹⁾

Inventory control is the internal management of the merchandise or stock that exists in the company. *Inventory control* is how an organization manages the goods it keeps in stock by recording receipts and issues. Inventory management seeks to maintain the products required for the company and customers, so it involves coordinating the purchasing, manufacturing, and distribution areas. According to some authors, inventory management is a crucial element that business people should always follow up on, given its influence on cost reduction and customer satisfaction.⁽²⁾

A *manual* is a document that allows for synthesizing, systematizing, and standardizing procedures, standards, and policies in a concise, orderly manner, as well as tasks performed in a specific area at work. Its use in daily tasks allows the generation of guidelines within the organization that facilitate and generate good work practices. These must be designed correctly for their implementation to work within the organization since they help to optimize compliance with standards and internal controls when properly carried out. Their correct use allows organizations to save time and costs, avoid making mistakes, and help to create a culture of efficiency among workers.⁽³⁾

A policy is a light that helps to see where you want to go, seeking to avoid mistakes and slowness and that the response times to the tasks performed do not present delays. A *policy* is a unique decision-oriented guide to performing repetitive activities, giving a defined guideline that allows one to make adequate decisions in routine activities.⁽⁴⁾

Policies are attitudes created and imposed in an organization to maintain order within it, being thought and designed to improve and streamline tasks to be done correctly. Its main purpose is to create an environment where administrative bureaucracy is minimized and thus improve productivity to obtain better monetary results. Policies must govern any organization whose objective is efficiency, whether written or not, bearing in mind that organizations that have them formally defined generate better operating results than those that do not.⁽³⁾

The Inventory, independent of its function or nature, is an ordered, valued, and classified list within a company or premises that has the purpose of having a reserve or stock that allows the company to supply itself, either in its premises or in its warehouses, to have a stock that will help the production process in case it is needed at any given time.⁽¹⁾

Therefore, this article aims to characterize policies and understandable standards for the management and control of inventories.

METHOD

A quantitative, observational, descriptive, and prospective study was conducted to determine the inventory policies and standards in Zeraty Mantelería y Eventos for warehouses in 2024.

The population of this project is the personnel working in Zeraty Mantelería y Eventos, located in Santo Domingo de los Tsáchilas and in the city of Quito, where a simple random sampling, a sample of 10 respondents was elaborated.

Inclusion criteria: personnel of Zeraty Mantelería y Eventos legally contracted, male and female, willing to participate voluntarily in the study.

Exclusion criteria: since all Zeraty Mantelería y Eventos personnel participated in the survey, having exclusion criteria for the participants was unnecessary.

There are several techniques to acquire data in an investigation; in the case of the study that was carried out, the survey was used as a tool, which is widely used as a research procedure since it allows obtaining and processing data quickly and efficiently.

The instruments used in the company “Zeraty Mantelería y Eventos” was a survey formulated by 11

questions, which were made seeking to know the perception of employees and the degree of knowledge or lack of knowledge about the business and especially about the existence of policies, rules, knowledge of inventory.

Article 66 of the Constitution of the Republic of Ecuador, paragraph 19, states, “The right to the protection of personal data, which includes access to and decision on information and data of this nature, as well as its corresponding protection.” Also, article 8 of the Organic Law of Data Protection is about the cost of treating and communicating treating and communicating personal data as long as it manifests. For this reason, in this research, we have protected the identity and confidentiality of those involved by only collecting the information for research purposes.

RESULTS

Figure 1 shows that of the ten people surveyed, representing 100 %, five people representing 50 % indicate that the organization is good, and 50 % indicate that the type of organization is normal.

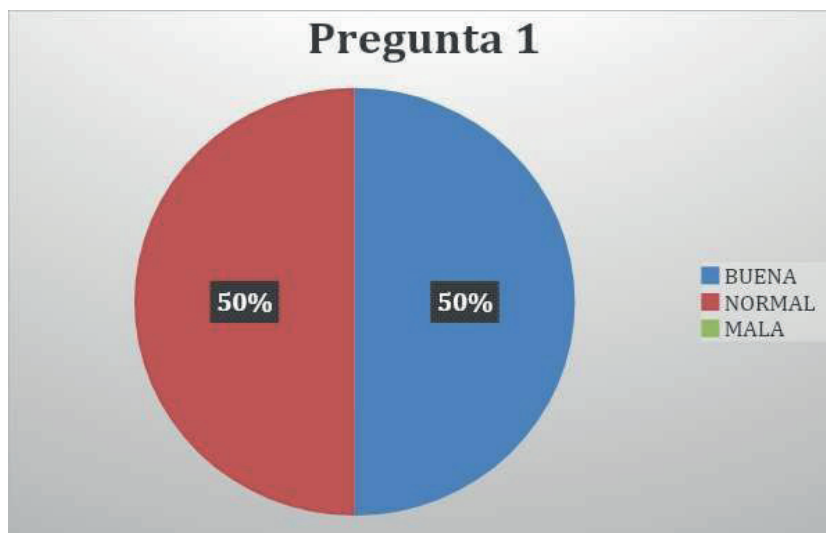


Figure 1. Distribution according to considerations of the Zeraty organization

Figure 2 shows that 40 % believe that inventory problems are a problem of several areas in poor inventory management, and 30 % indicate that the problems are in dispatching and receiving.

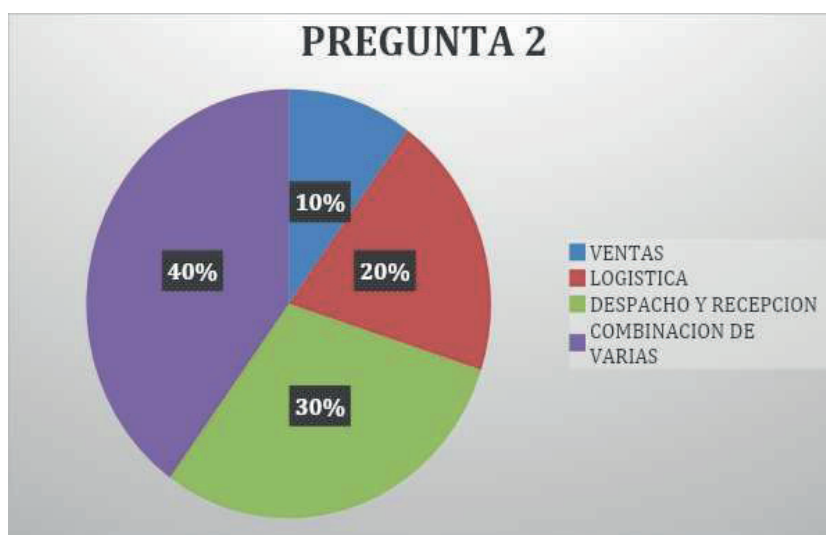


Figure 2. Distribution according to considerations about in which area the problems in inventory management are found

Figure 3 shows that, of the ten people surveyed, 70 % indicate that they do not know the procedure to be followed in inventory management, i.e., 7 people do not know the rules, and only 30 % do.

Of the 10 people surveyed, 30 % of those surveyed know how to keep the inventory, 20 % do not and 50 % do not know what the rules of management are, as shown in figure 4.

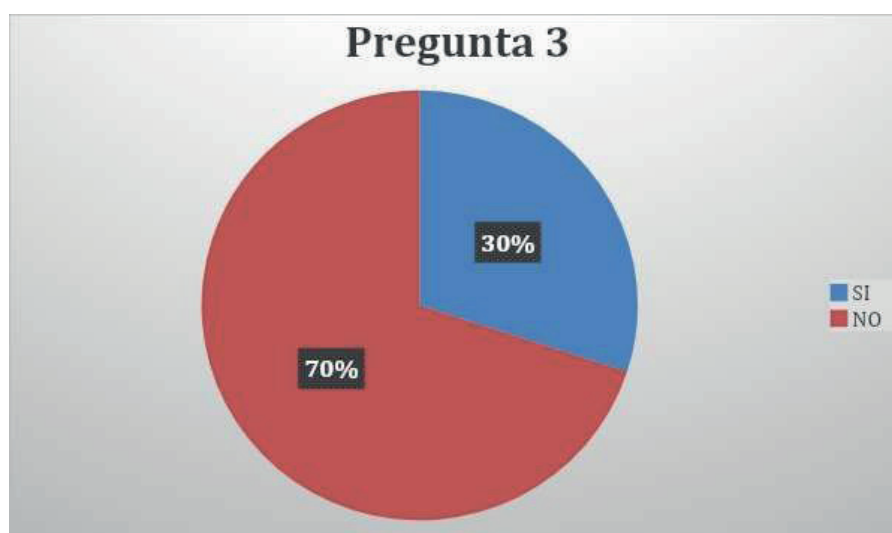


Figure 3. Distribution according to knowledge of procedures and inventories

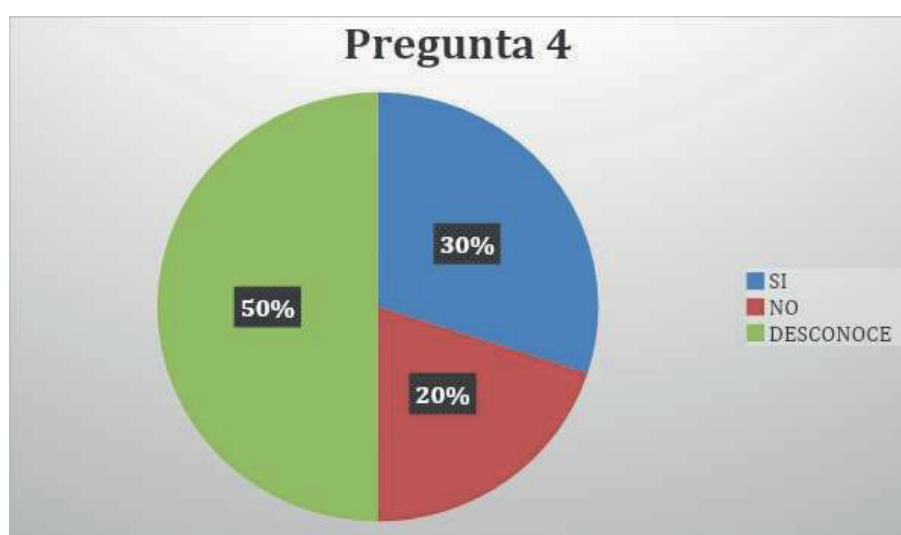


Figure 4. Distribution according to whether incoming and outgoing goods and outgoing goods have a fixed procedure

Figure 5 shows that, of the 10 people surveyed, 70 % know who is responsible for the warehouse and 30 % do not know.

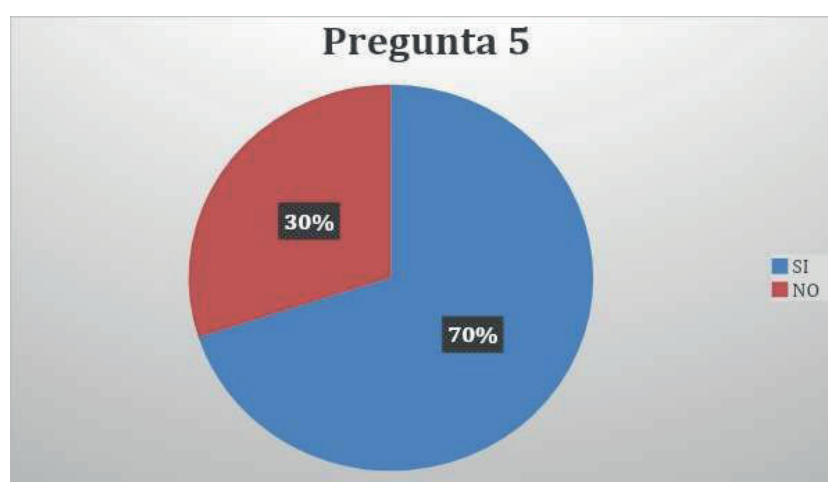


Figure 5. Distribution according to knowledge of whether or not there is a person responsible for incoming and outgoing goods

Of the 10 people surveyed, 50 % did not know how often the inventory count is performed, the other 40 % indicated that it is annual and 10 % believed that it is every six months, as shown in figure 6.

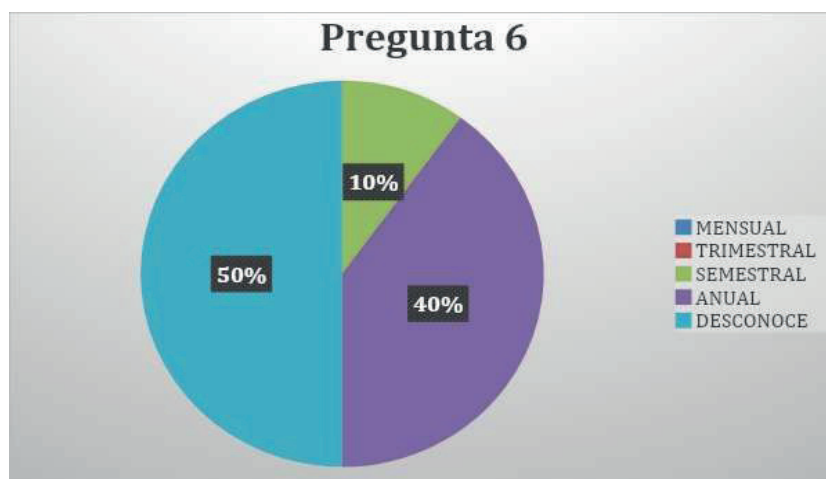


Figure 6. Distribution according to knowledge of how often the physical inventory check is performed

Figure 7 shows that, of the 10 people surveyed, 20 % know that the inventory movement is almost daily, 30 % know that there are movements 4 days a week, 30 % know that items are moved weekly and 20% know that it is 3 days a week.

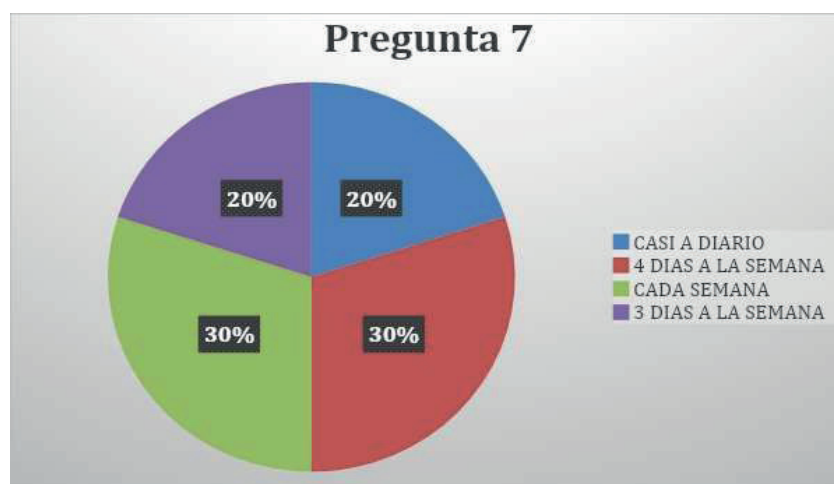


Figure 7. Distribution according to knowledge of how often inventory movements are made

Of the 10 people surveyed, 60 % do not know how inventory records are kept, 20 % know that there are records in Excel and 20 % know that they are kept in another way (figure 8).

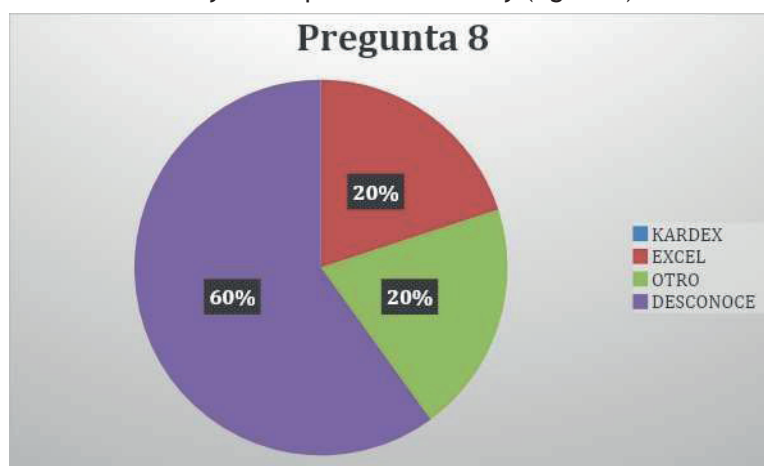


Figure 8. Distribution according to how inventory records are kept

Figure 9 shows that of the 10 people surveyed, 80 % do not know what the actual inventory is and 20 % do.

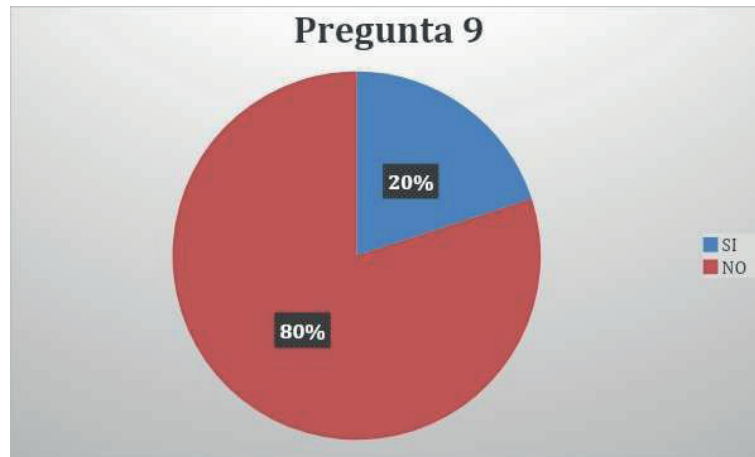


Figure 9. Distribution according to knowledge of the amount of merchandise in stock

Of the 10 people surveyed, 80 % believe that the company does provide good service and 20% indicate that sometimes (figure 10).

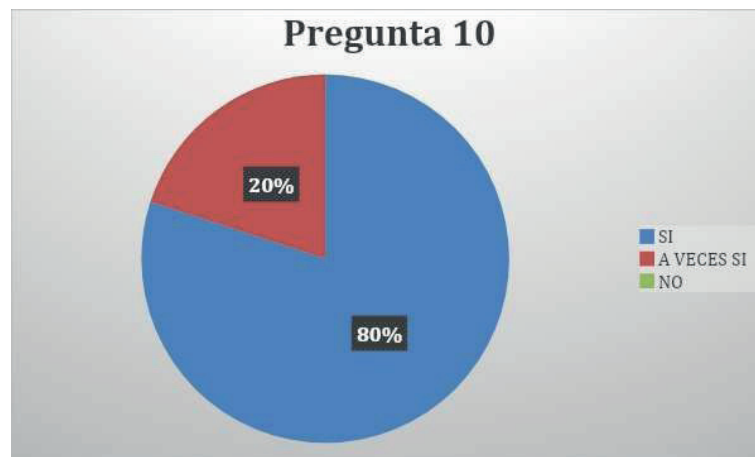


Figure 10. Distribution according to whether they consider that Zeraty complies with the service provided

Of the 10 people surveyed, 80 % believe that the company has a policies and procedures manual while 20 % do, figure 11.

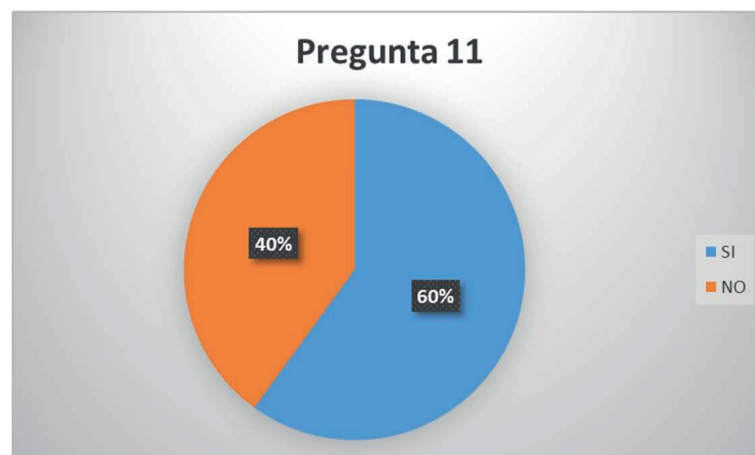


Figure 11. Distribution according to whether they consider that the company has a manual of policies and standards for the development of activities in the warehouse department

DISCUSSION

Internationally, many companies have implemented an internal inventory control system because it allows

them to manage inventories correctly, thus avoiding deterioration, losses, waste, and stock depletion; however, this practice still needs to be implemented on a massive scale for better results. In some South American countries, inventories are one of the greatest assets within the organization since they contain the materials to be marketed. One of the main causes of the failure of SMEs in Mexico is poor inventory control.⁽⁵⁾

Respondents believe that Zeraty is an acceptable organization since none of them consider its management to be bad, which makes it look like a good company in the perception of its workers.

Currently, in Ecuador, inventory control is a recurrent practice in SMEs; however, there are failures in the process caused by carelessness and deficiencies in the controls that cause fatal losses because most of the capital is invested in this asset.⁽⁶⁾

The perception of the personnel is that the problem is rooted in the lack of coordination between areas, including the warehouse, as well as the perception of the warehouse when dispatching and receiving items is high, which shows that the warehouse and its relationship with other areas is a problem in inventory management.

Ronquillo Ochoa M et al.⁽⁷⁾ in their studies found that there is no adequate control of sales, products in stock, and best-selling products, the staff lacks adequate training, and the inventory is outdated and disorganized; all this has led to the loss of sales, loss of liquidity in the company since there is no control of the products that have been purchased and that are kept in warehouses and this is reflected in the image that has been given to the consumer.

The percentage of lack of knowledge about inventory management standards is very high, which shows that most of the personnel need to learn the standards and policies for proper management.

The percentage of lack of knowledge of the norms for proper inventory management is quite high since, among the respondents, there is a predominance of those who need to learn the norms for proper inventory management.

There is no single formula or method for keeping an adequate stock, but a correct application of those defined in the company, depending on the nature, life cycle, durability, etc., will help to maintain adequate margins and optimal rotation levels that avoid waste, damage or losses that are reflected in the company's income. The importance of having a well-organized inventory allows us to have the location of our stock at all times, validate stock rotation, decision-making by top management, and provide accurate information about what we have.⁽¹⁾

The people who know who is in charge let us see that the personnel knows who is responsible for dispatching and receiving articles. However, there can also be problems in recognizing who is responsible, which can generate inconveniences in adequately managing the same.

Some variables determine correct inventory management and allow a correct supply; among the main ones are time quantified according to the supplier's delivery time, order placement, and reception in the warehouse, among the most important ones. Demand is based on how much a product will be ordered in the future so that the availability is efficient and profitable, and the expenses associated with the acquisition of a product to be supplied, its storage, and the demand not covered by having the product stored. This generates a cost overrun by needing stock to be used if needed.⁽¹⁾

It allows us to determine that the personnel is aware of constant movement during each week of articles; this allows us to determine that the movement is random, with weeks of greater movement than others. In addition, we can see that not all areas are aware of the movement within the warehouse area.

The inventory register is unknown by most personnel, which leads to the conclusion that the rules for its registration are not known or are nonexistent for most of them, which generates problems in its correct management.

The inventory in a company must be executed with order. It must be adjusted to reality, and every company must carry it in an orderly and real way, without overvaluing or undervaluing either in cost or quantity, as it can cause inconveniences to other areas within the company. A well-done inventory allows us to determine at a given time what our stock is, which allows us to make decisions in production, costing, or replenishment. The inventory is managed through the accounting area of the company and is given by the entry and exit of material without performing a physical count of the product; for this reason, generating periodic controls according to the method used by the company is a necessity to validate what is in books with what is stored and validate the product rotation.^(8,9)

The high percentage of ignorance of the inventory managed by the company can have repercussions in that articles in the warehouse are not used and can generate loss of clients or the purchase of articles that the company does have due to lack of knowledge. Maintaining controls, policies, and standards in the inventory is of utmost importance for its control and helps generate dividends for the company.^(10,11)

For the elaboration of inventories, two criteria can be used: Temporary, used in small companies because they do not have large quantities of products, and their inventory, in case it is needed, is done manually. It is not a reliable system as there is no knowledge of how much is available, which generates problems in losses, supply, sales, etc. Cyclic or rotating: Its main characteristic is its counting at times determined by the company,

generating product rotation and generating advantages for decision-making. It is used to mark all products, and using the ABC method, they are grouped according to cost or rotation in order to be properly categorized to obtain less invested capital.^(12,13)

The high percentage that believes that a good service is provided allows determining that, despite the problems in inventory management, the service is good since none of the respondents indicated that a bad service is provided, but to achieve a 100 % perception that things are done well, inventory management must be improved with policies and standards.

León Paladines K et al.⁽¹⁴⁾, in the results obtained, showed that many shrimp farms in the city of Machala do not have effective procedures to help control inventories with supporting documents such as Kardex and production sheets, among others. This result also reinforced the point of view on inventory control policies, which considers determining maximum and minimum levels of production inputs, which is an indispensable component of inventory management. The study concluded that inventory control is an indispensable part of the production areas, maintaining the income and consumption of raw materials in an orderly and detailed manner, which allows for minimizing investment risk and maximizing profitability.⁽¹⁵⁾

The high percentage of personnel who believe that Zarety needs to have policies and standards for the warehouse area makes it clear that creating one is indispensable. By selectively applying inventory policies to different groups, low inventory levels can achieve the objectives rather than a policy applied collectively to all products. This classification helps companies prioritize their inventory management efforts and optimize inventory control.^(16,17)

CONCLUSIONS

It can be seen that in Zarety, there are deficiencies in the knowledge, control, and management of inventories, and there needs to be more knowledge among employees regarding this process. Adequate inventory policies favor the operation of the companies because it is always necessary to elaborate adequate strategies to carry out this process.

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CONFLICT OF INTEREST

The authors declare that there is no conflict of interest.

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