ABSTRACT

Registration of merchandise inventory is important in the discussion, because by doing the recording will find out how many inventory items purchased and the goods sold and of course as evidence of the occurrence of a transaction either buying or selling a commodity. The purpose of this study was to determine the procedure pancatatan merchandise inventory and execution records of merchandise inventory.

The research method used is descriptive, which is a method of research that describes the recording of inventory of merchandise based on the research phenomenon. While the data collection techniques to understand the records of merchandise inventory on commercial units in Bandung City Government Employees Cooperative (KPKB) is to conduct observation, observation and interviews with the relevant sections.

Based on the research for the listing of merchandise inventory on commercial units in Bandung City Government Employees Cooperative (KPKB) is, the process of recording of inventory in accordance with accounting daganagan run cooperatives, the recording made after the existence of a transaction, be it a stock purchase or sale of any merchandise merchandise that will be done recording.

Keywords: Recording Merchandise Inventory, Registration Procedure, Execution Recording.