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# The Impact of Inconsistent Tracking on Inventory Management Case Study Societe Buns -Cameroon

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## Abstract

As a result of a rapid increase in inventory management and the time required to manage inventory management, many organizations have resulted to the tracking of inventory. Due to this, there should be some means of accurately tracking inventory. Due to this, there should be some means of accurately tracking inventory in order to ease the management of inventory. Some of the most useful methods of tracking inventory are barcodes where every item carries a label that gives information on the items, stock books and the Kanban system. It is against this background that the main endeavour of this project is to investigate if inconsistent tracking has an impact of inventory management with specific objective being to find out the impact of documentation on inventory management. From these objectives the following questions were asked; what impact does inconsistent tracking have on inventory management. The theories adapted to back this work were; The Just In Time theory by Taiichi Ohno (1984), The Wilson's Model for Inventory Management by R.H Wilson (1934) and the Theory of Constraints by Dr Eliyah Goldrath (1984). The methods of data collection included primary and secondary sources. Conclusions were drawn from the data collected and recommendations were made such as making proper use of the available tracking software.

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**Index terms**— inconsistent, tracking, inventory and inventory management.

## 1 I. Introduction

he lifeblood of any business is getting your products to your customers on time. And according to (Abby J. 2022), staying on top of your inventory and controlling it effectively and efficiently helps you meet demand and satisfy customers. Inventory control is a daunting task. The process and results impact every aspect of your business.

According to (L. Tundura al. 2016), Inventory control is one of the essential management areas in organizations because it plays an internal role in the organizations such as facilitation of continuous production, smoothening of operations and enhancement of customer service. Inventory control is an integral aspect of the inventory management process (Abby J. 2020). It is the daily routine of managing stock within the warehouse. Inventory control activities include receiving, storing and transferring stock, as well as tracking and fulfilling orders and returns. FIFO (First in, First out) -The oldest inventory is used first to fulfill customer orders. LIFO (Last in, First out) -The inventory received most recently is used to fulfill customer orders. FEFO (First expiring, First out) -The inventory closest to its expiration date is used to fulfill customer orders.

## 2 b) Statement Problem

Inventory tracking is very vital in most organizations as it helps in enhancing business operations. Tracking and traceability should be easily done but that is not always the case. Taking SOCIETE BUNS as case study, some project directors are adamant to change and do not follow the company's stated procedures for inventory

## 4 D) THE THEORY OF CONSTRAINTS BY DR ELIJAH GOLDRATT (1984)

42 management making tracking difficult. Also, the fact that most store keepers do not send all documents used  
43 at the sites back to the central store keeper makes inventory recording and tracking difficult. Base on the above  
44 challenges, the main reasons for carrying out this research was to investigate the impact of inconsistent tracking  
45 on inventory control and specifically we have-To find the impact of documentation on Inventory Management. ?  
46 To investigate if inventory tracking software's have an impact on inventory management. ? To find out if coding  
47 has an impact on inventory management.

48 II. Literature Review a) Theoretical Review Theories are assumptions formulated to better explain concepts.  
49 In the context of Inventory Management, we shall be expatiating on the theories mentioned in chapter one of  
50 this work.

51 b) The Just in Time Theory by Taiichi Ohno (1984) Just in Time (JIT) is a Japanese management philosophy  
52 which has been applied in practice since the early 1970's in many Japanese manufacturing organisations. It was  
53 first developed and perfected within the TOYOTA manufacturing plants by Taiichi Ohno as a means of meeting  
54 customer demand with minimum delays.

55 The JIT method is an inventory strategy where materials are only ordered and received as they are needed  
56 in the production process. The goal of this method is to reduce costs by saving money on overhead inventory  
57 expenses. This allows the auto company to save on storing inventory and reduce waste. A JIT strategy eliminates  
58 overproduction, which happens when the supply of an item in the market exceeds demand and leads to an  
59 accumulation of unsalable inventories. These unsalable products turn into inventory dead stock, which increases  
60 waste and consumes inventory space.

### 61 3 c) The Wilsons Model for Inventory Management by Rh

62 Wilson (1934) The Wilsons Model also known as the EOQ (Economic Order Quantity) system is a very  
63 widely used stock management model to reduce inventory costs in a warehouse. It is one of the simplest stock  
64 management models to implement which is why it is so widely used. It focuses on calculating the appropriate  
65 quantity of each product or raw material order of a company to reduce its inventory costs to a minimum.

66 This model became popular in 1934 with the publication of an article by R.H. Wilson, after whom the model  
67 is named, but it was developed originally by the engineer Ford Whitman Harris when he worked in the company  
68 Westinghouse corporation.

69 The model was created with the clear objective of systematising the goods that are periodically held in the  
70 warehouse and defining the quantity and date on which orders must be placed with suppliers. Although this  
71 system is commonly used to systematise the purchase of raw materials, it is applicable to optimising the purchase  
72 of any product required by the company provided purchasing costs can be determined in order and storage terms.

73 The method is simple and based on a formula that helps to determine when and in what quantity company  
74 orders must be placed, taking into account demand and the company minimum safety stock is.

75 In order to develop this model, some basic assumptions were made which are as seen below ? It is based on  
76 the assumption that the company's demand is known and independent and without major fluctuations during  
77 the year, so it is therefore constant. ? The unit cost of each product or purchase must also fulfil these conditions,  
78 being known and fixed throughout the year. It is not valid therefore for seasonal products. ? Storage costs are  
79 also known and depend on the level of stock. ? Potential purchase or order volume discounts are not considered.  
80 ? The supplier's supply and loading times are also considered constant and are known.

81 ? It is assumed that there is no stock depletion and that at any time any product quantity can be requested  
82 from the supplier.

### 83 4 d) The Theory of Constraints by Dr Eliyah Goldratt (1984)

84 The Theory of Constraints (TOC) first surfaced in 1984, in a book written by Dr Eliyah Goldratt. In "The Goal"  
85 that is geared to help organizations achieve their goals. This theory geared towards eradicating bottlenecks and  
86 other issues clogging up the supply chain, can be a major boon for lean manufacturing efforts. Like so many  
87 other theories, strategies and practices, the TOC is intended to improve manufacturing processes so production  
88 can flow more smoothly and result in better efficiency. But before you can employ it in your factory you will  
89 need to know what TOC is and its benefits and the issues it can reduce and prevent.

90 i. What is the Theory of Constraints?

91 The TOC is an organizational change method that is focused on profit improvement. The essential concept of  
92 the TOC is that every organization must have at least one constraint. A constraint is any factor that limits the  
93 organization from getting more of whatever it strives for, which is usually profit. The goal focuses on constraints  
94 as bottle-neck processes in a job-shop manufacturing organization. However, many nonmanufacturing constraints  
95 exists, such as market demand, or a sales department's ability to translate market demand into orders.

96 The theory of constraints defines a set of tools that change agents can use to manage constraints, thereby  
97 increasing profits. Most businesses can be viewed as a linked set of processes that transform inputs into saleable  
98 outputs. TOC conceptually models this system as a chain and advocates the familiar adage that a chain is only  
99 as strong as its weakest link, Goldratt defines a five-step process that a change agent that a change agent can  
100 use to strengthen the weakest link. The five steps of the Theory of constraints include: ? Identify the system  
101 constraint

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102 The part of the system that constitutes its weakest link can be either physical or a policy. ? Decide how to  
103 exploit the constraint Goldratt instructs the change agent to obtain as much as capability as possible from a  
104 constraining component, without undergoing expensive changes or upgrades.

105 An example is to reduce or eliminate the down time of bottleneck operations. ? Subordinate everything else.

106 The non-constraint components of the system must be adjusted to a "setting" that will enable the constraint  
107 to operate maximum effectiveness. Once this has been done, the overall system is evaluated to determine if the  
108 constraint has been eliminated, the change agent jumps to step five.

## 109 **5 ? Elevate the constraint**

110 Elevating the constraint refers to taking whatever action is necessary to eliminate the constraint. This step is only  
111 considered if steps two and three have not been successful. Major changes to the existing system are considered  
112 at this step. ? Return to step one, but beware of "inertia" Finished goods are items that are ready to sell.

## 113 **6 ? Maintenance, Repair and Operations (MRO) Goods**

114 MRO is inventory often in the form of supplies that supports making a product or the maintenance of a business.

## 115 **7 ii. The Relationship Between Inventory Tracking and Inven-** 116 **tory Management**

117 Inventory tracking as the name suggests refers to the tracking of stock levels throughout a business' operations.  
118 These are continually influx as customers make purchases and new stocks are brought in, whether to replace  
119 items that have been sold to those customers or in anticipation of changing demand patterns (as in the run up  
120 for Christmas, for example).

121 Inventory Management is the process of ordering, storing and using a company's inventory. This includes the  
122 management of raw materials, components and finished products, as well as warehousing and processing such  
123 items.

124 Inventory tracking has a direct relationship with inventory management because proper and consistent  
125 inventory tracking results to better inventory management which goes a long way to reduce cost, promote  
126 accountability and for better decision making.

## 127 **8 Review by Objectives**

128 There are some objectives which will be analyzed in the paragraphs below Inventory tracking as the name suggests  
129 refers to the tracking of stock levels throughout a business' operations. These are continually influx as customers  
130 make purchases and new stocks are brought in, whether to replace items that have been sold to those customers  
131 or in anticipation of changing demand patterns (as in the run up for Christmas, for example).

132 Tracking has a significant impact on inventory management as accurate inventory tracking allows brands to  
133 fulfill orders on time and accurately. It also permits warehouse managers to know exactly where goods are found  
134 at a given point in time in the supply chain.

135 Inconsistent tracking makes inventory management more complex and accountability very difficult.

136 Here the researcher finds out the various impacts inconsistent tracking has on inventory management with the  
137 case of Société BUNS SA.

138 This situation of inconsistent tracking comes from the fact that most store keepers at the various sites  
139 do not send the various documents necessary for tracking at the appropriate time. They do not send their  
140 bon de receptions and bordereaux de livraisons back to the store keeper at the head quarter for tracking and  
141 accountability. It is also due to the fact that most Project directors at the various project sites do not respect of  
142 the Company's inventory procedures. Some even mishandle the company's.

## 143 **9 iv. The Impact of Documentation on Inventory**

144 Management Documents are a very vital part of Inventory Management. These documents are used for actions  
145 and transactions related to inventory items, whether the transactions affect the quantity of the stock or the value  
146 thereof (transit, Internal transit, consumption, composition, production, destruction, shortage, surplus).

147 Documentation is a very sensitive part of inventory management and needs to be seriously looks upon by BUNS.  
148 Documentation influences inventory Management in the company positively when all the necessary documents  
149 needed to control inventory are available. It facilitates the central storekeeper's work. But with Société BUNS,  
150 the central storekeeper doesn't have all the documents needed to record and keep track of inventory making it  
151 difficult to manage inventory from the various construction sites. This goes a long way in influencing inventory  
152 management negatively.

### 13 III. DATA PRESENTATION, ANALYSIS AND INTERPRETATION OF FINDINGS A) PRESENTATION AND ANALYSIS OF DATA

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#### 10 v. The effects of Inventory Tracking software's on Inventory Management

Inventory tracking software have a significant impact on inventory Management. With Inventory tracking software inventory management is carried out easily.

With the Case of Société BUNS, software is not used for all their inventory operations even though they have a common software in all sites and at the base to record the flow of material. It is therefore very difficult for the central storekeeper to easily predict the number of materials which have been received at a given site and the quantity of goods which have left one site for another. This makes inventory recording and accountability difficult.

#### 11 vi. The effects of coding on Inventory Management

The objective of coding is to identify goods in a unique way (there can't be two products with the same code. Coding has significant effects on inventory management as seen in the case of Société Buns SA.

The company has a practice of creating codes for every new item or equipment purchased by the company and are placed as tickets on the equipment such as computers, photocopying machines and other machines used at the various sites. Some Project directors and storekeepers at the construction site do not follow this inventory procedure. When new company items are purchased at the sites, some of them are not given codes and tickets making tracking and traceability difficult for those items. At the end of the construction projects, some workers throw some of the company materials and equipment's with the codes making traceability difficult.

#### 12 e) Methodology

The research design used in the course of this study at Société BUNS was the non-experimental design through the use of questionnaires and interview. The sources of data collection are divided into the primary and secondary sources of data collection. The researcher used the descriptive analysis where in, tables and charts will be used in order to have the various percentages upon which conclusions will be made with respect to the research.

### 13 III. Data Presentation, Analysis and Interpretation of Findings a) Presentation and Analysis of Data

Section A Gender Distribution of the Respondent Table 01 shows that the workers present in the company are mostly made up of males as seen from the analysis from SPSS with a valid percent of 60%. This implies that the decision of inconsistency tracking inventory are mostly determined by the male workers. Analysis from SPSS shows that most of the workers are in the range 20-25 and 31-40 with valid percent of 36.7%. This analysis explains that the workers are not really verse with the inventory system thus making them to be inconsistent in their reports and work. Figure ?? and table 3 explains the marital status of the workers. This can be seen from statistics that most of the workers the company employs are married thus will not really affect the output of the company as they will be full concentration at jobsite. Here, that statistics shows that most of the workers that been employed by the company are qualified workers with high certificate as shown in table ???. The company has most of its workers with master's level. Figure 6 shows that respondent disagree with the fact that the organization practices good inventory tracking methods as this can be from the percent given which is 36.7%. this therefore affirms the inconsistency in inventory management system. From data collected and analysis from the software SPSS, we can clearly see that respondent to this question strongly disagree to the fact that inventory Procedures are followed to the latter by project directors and store keepers. This can be seen above from figure 7 as it shows that 43.3% of the respondent affirms the fact of inventory procedures not followed to the latter. Indications from analysis shows that the respondent disagree with the fact that the company Tracking procedures are flexible as this can be seen from the table with a valid percent of 46.7 and same with figure 8 portraying a great section of the disagree respondent. SPSS analysis and data imputed from respondent indicates that the organization uses inventory tracking software's for inventory Management as we can see from the above table having valid percent of 40 % as the agree to the fact. Analysis shows that the respondents strongly disagree with that aspect that the organizations software's are properly used by all company store keepers as we can see that they have a valid percent of 33.3 of the total percent and total respondent who actually responded to the question. Table 11 shows that the respondent strongly agree to the fact that the company's software's are efficient in the tracking of inventory as this gives us a valid percent of 40% out of the total respondent. This can also be seen from figure 11 showing a greater portion of those who strongly agree to the fact that the software's are efficient in the tracking of inventory. Respondent to this question strongly disagree to the fact that the organization practices good inventory tracking methods as figure 12 from SPSS analysis show us a valid percent of 43.3% of the total percent. Statistics from SPSS shows that the respondent made up of 30 with a valid percent of 100, 46.7 % strongly agree that documents play a vital part in inventory management as we can also see from figure 13 indicating portion of strongly agree respondent. Analysis shows that respondents agree to the fact that incomplete documents disturb the inventory management process as we can see from the statistics from SPSS table which gives us a valid percent of 46.7% and figure 14 showing a greater proportion of those who agree to the aspect of incomplete document disturb inventory management process. Significance level = 0 which is below

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211 0.05 which means we reject the null hypothesis of the mean being equal to 5 which therefore implies the mean is  
212 not equal to 5. Better still, we are 95% sure that the level of tracking on inventory management is not equal to 5.

## 213 **14 Table 4: Educational Level**

## 214 **15 Section D: Documentation (DC)**

## 215 **16 IV. Discussions, Conclusions, Recommendations a) Discussion of Findings and Implications**

217 The main focus of this study was to verify if inconsistent tracking has an impact on inventory management of  
218 Société BUNS, if documentation has an impact on inventory management in BUNS SA, if inventory tracking  
219 software's have an impact on inventory management and if coding has an impact on inventory Management and  
220 equally if inventory procedures are respected. These four hypotheses resulting from the four objectives which  
221 were formulated.

### 222 **17 i. Documentation has a Significant Impact on Inventory Management**

224 From the statistics from SPSS table, we have a valid percent of 46.7% who strongly agreed showing a greater  
225 proportion of those who agree to the aspect of incomplete document disturb inventory management process.  
226 This therefore shows that documentation plays a vital role in inventory management. This implies that every  
227 organization has to pay special attention to documentation for accountability and for traceability.

228 ii. Inventory Tracking Software's have an impact on Inventory Management Analysis shows that Inventory  
229 tracking software have an impact on inventory management. In the case of Société BUNS, it is more of a negative  
230 impact the respondents strongly disagree with that aspect that the organizations software's are properly used  
231 by all company store keepers as we can see that they have a valid percent of 33.3 of the total percent and total  
232 respondent who actually responded to the question. These responses go a long way to show that inventory  
233 tracking software have an impact on inventory management and its more of a negative impact in the case of  
234 Société BUNS since it's not properly used. This implies that the company has to take all measures to make sure  
235 that the storekeepers and controllers use the inventory tracking software properly.

236 iii. Coding has a Significant Impact on Inventory Management From the analysis above. It shows that  
237 respondent strongly agree to the fact that coding has a significant impact on inventory management as most of  
238 the respondents strongly disagree to the fact that coding and its procedures are respected by the employees in  
239 charge as the percentage is at 43%.

### 240 **18 b) Conclusions**

241 After investigations on this research study, we can conclude that the purpose of the study was to educate on  
242 the Impact of inconsistent tracking on inventory management and the necessity to accurately track inventory  
243 in order to carry out inventory management properly. It should be noted that most organisations do not pay  
244 much attention to assessing their levels of inventory tracking. According to the first hypothesis, it can be  
245 seen that documentation has a significant effect on inventory management as the statistics show that 46.7% of  
246 the respondents strongly agree. It impacts inventory management negatively at Société BUNS as incomplete  
247 documentation disrupts inventory recording and tracking. Also, it is very important for the organization to  
248 ensure that the tracking software be used properly and in case of any issue it should be arranged. It is also  
249 important for the organization to constantly check and make sure storekeepers and controllers use the software  
250 properly.

251 In addition, it is also important that workers respect the coding procedures so it remains easy for the  
252 storekeepers to track inventory. Therefore, in a nut shell, it is but normal that Inconsistent tracking will have an  
253 impact on inventory management.

### 254 **19 c) Policy Implications**

255 Société BUNS SA should use both long term and short-term measures to implement new policies which will  
256 solve the inconsistency in Inventory tracking in order to ease inventory management and increase organizational  
257 performance.

### 258 **20 d) Recommendations**

259 After carrying out this research, the following recommendations were made to help the organization reshape her  
260 Inventory tracking methods and inventory management method.

261 1. The Company should use more of inventory software so that it can ease traceability of inventory. 2.  
262 Management should try to arrange the existing software used by the company in such a way that all the  
263 storekeepers at the various sites will be able to record Material flows in the system making it visible to all

## 20 D) RECOMMENDATIONS

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264 other storekeepers and controllers. 3. The company should sanction employees who do not submit the necessary  
265 documents needed to record inventory after 48hours. 4. Management should sensitize workers especially project  
266 directors on the importance of codes and the importance of respecting inventory procedures. 5. The Central  
267 storekeeper should give good estimates for the purchase of office equipment's in order to avoid constantly running  
out of stock.<sup>1</sup>

1

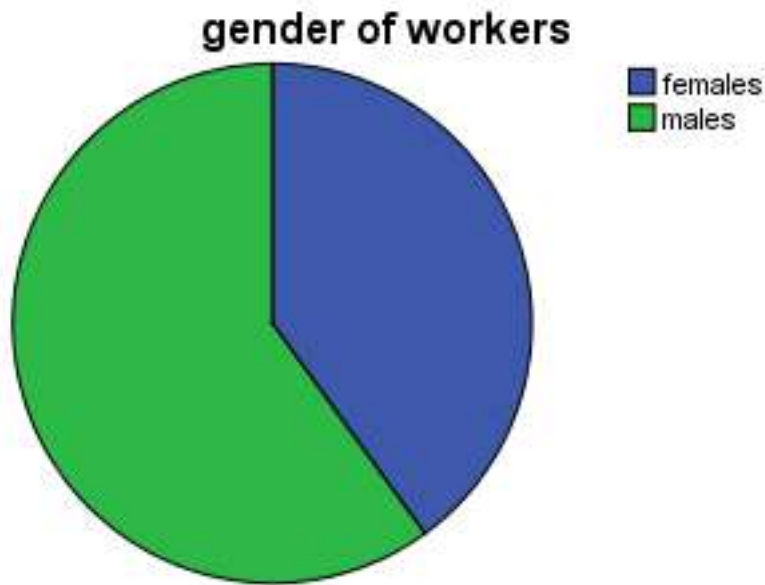


Figure 1: FrequencyFigure 1 :

268

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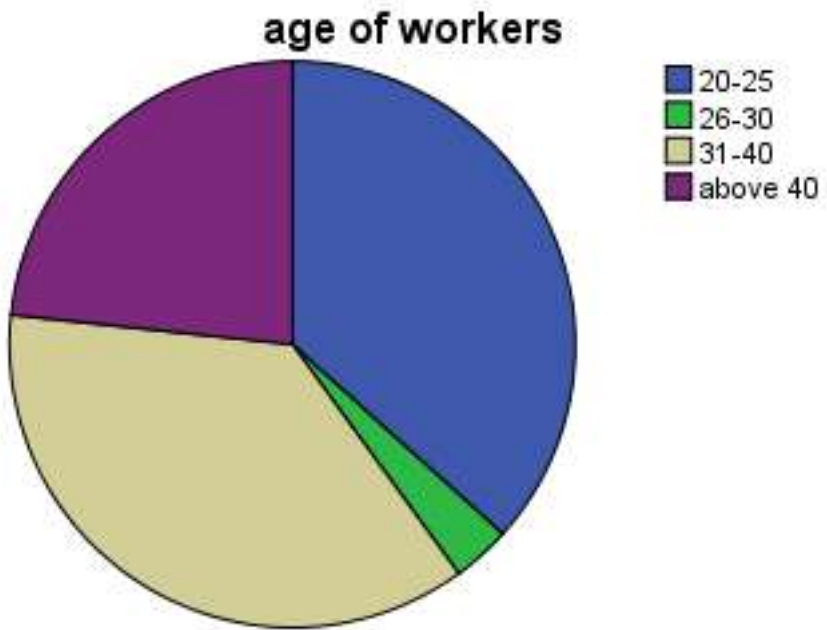
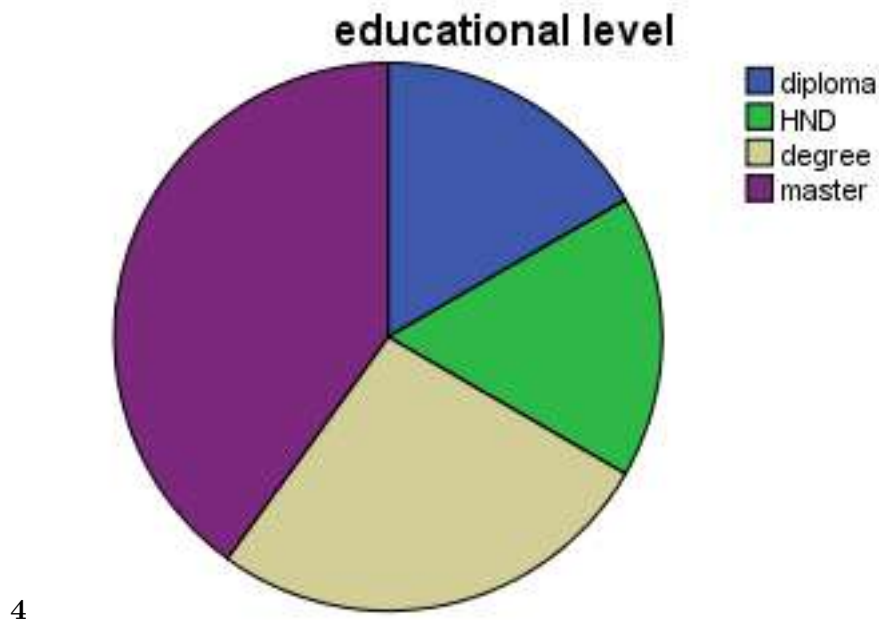


Figure 2: Figure 2 :

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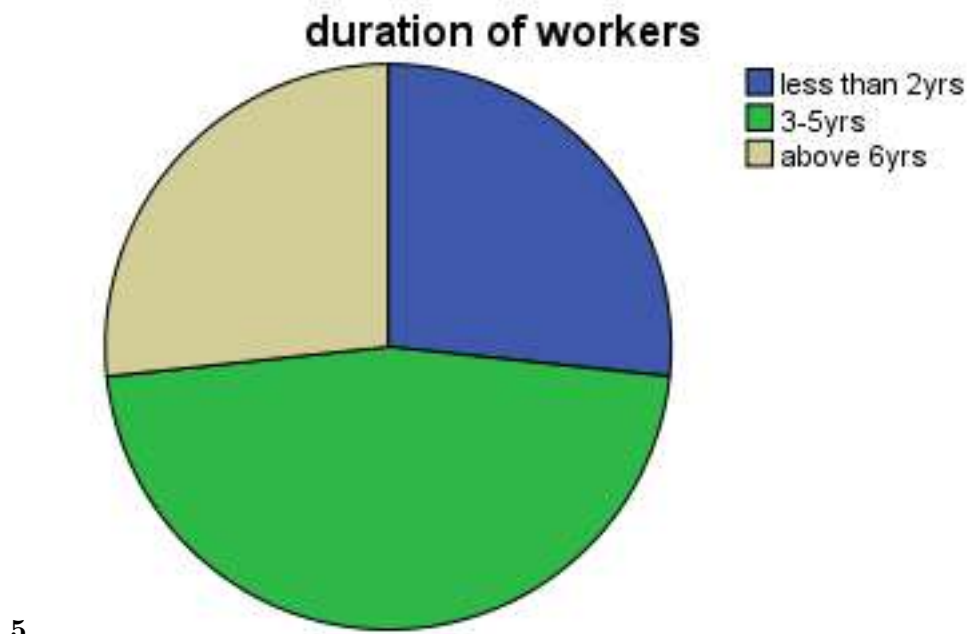


Figure 3: Figure 3 : 5 Global



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Figure 4: Figure 4 :



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Figure 5: Figure 5 :



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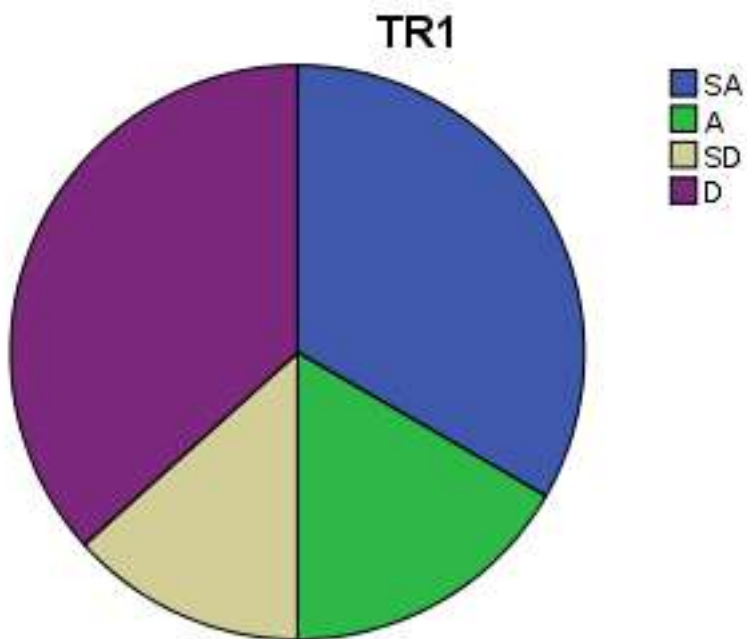


Figure 6: Figure 6 :

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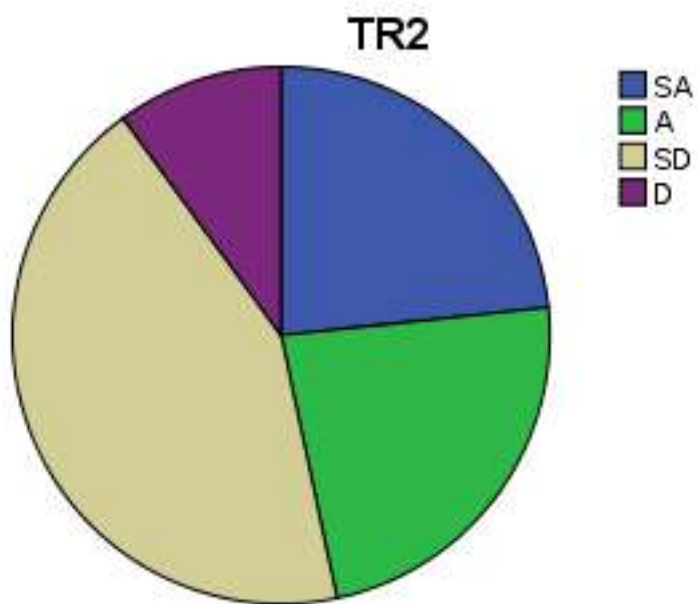


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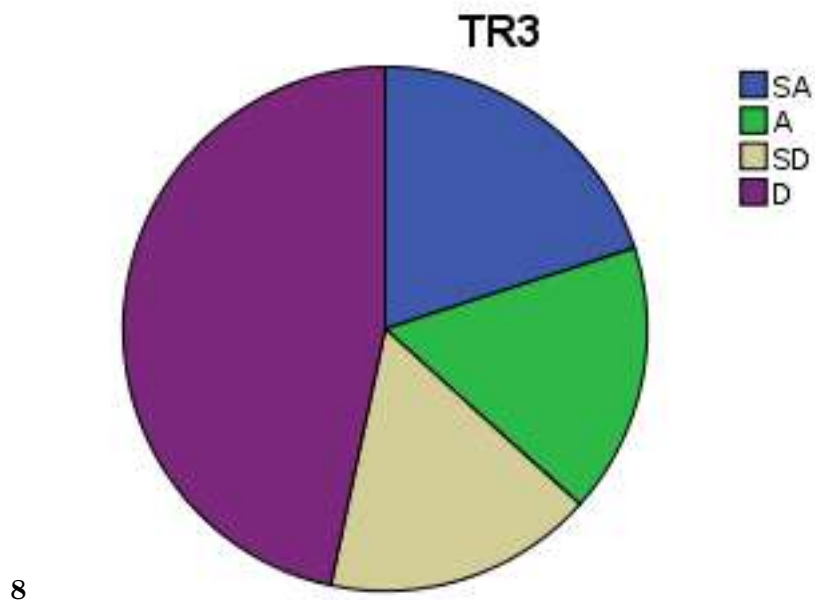


Figure 8: Figure 8 :

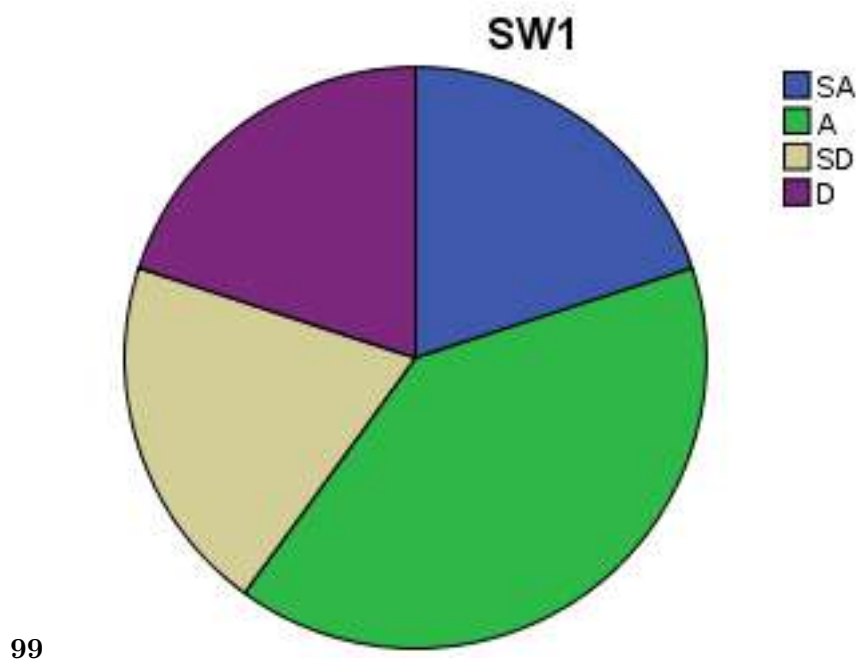


Figure 9: Figure 9 : 9 Global

210

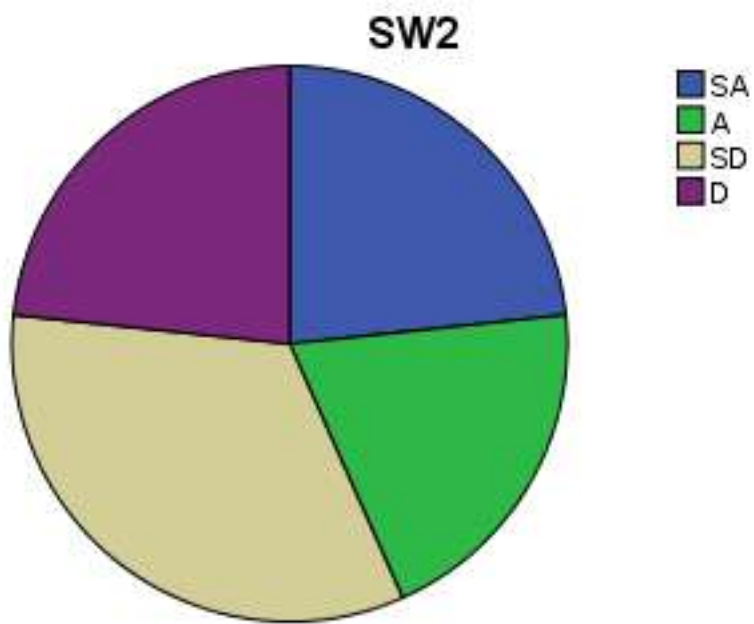


Figure 10: Table10: SW 2 FrequencyFigure 10 :

11

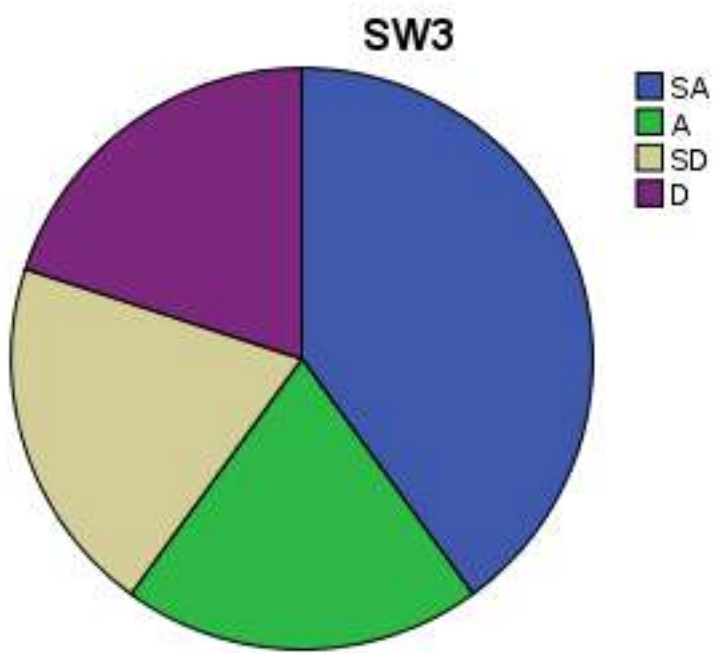


Figure 11: Figure 11 :

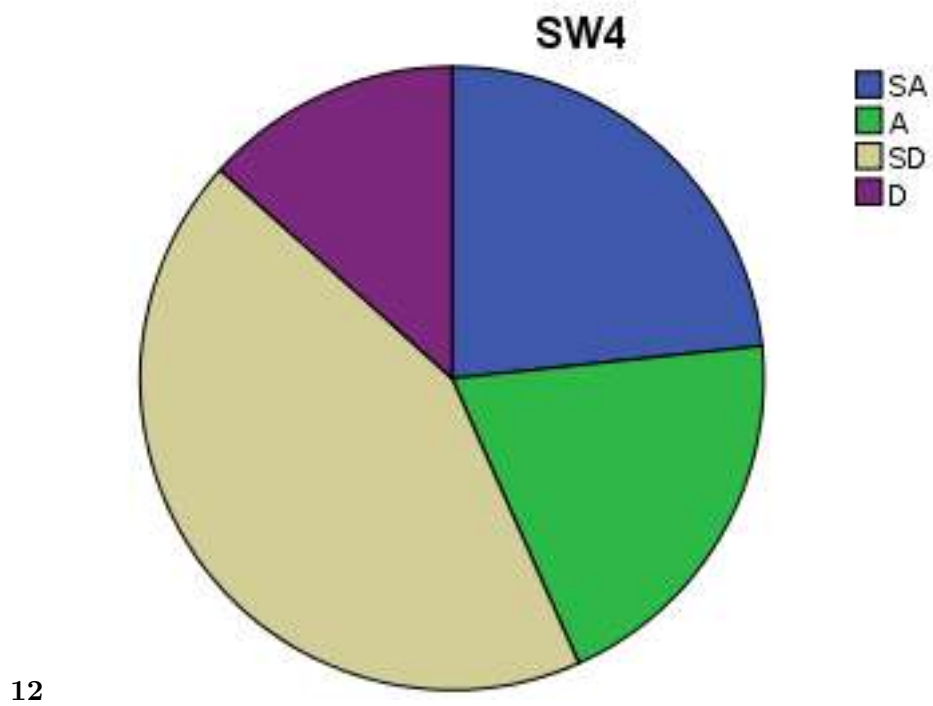


Figure 12: Figure 12 :

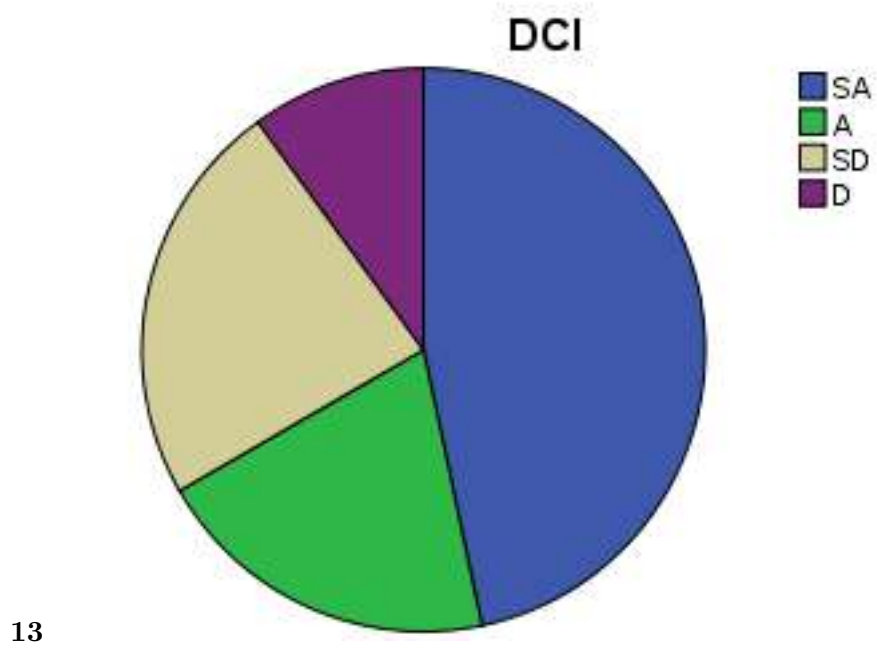


Figure 13: Figure 13 :

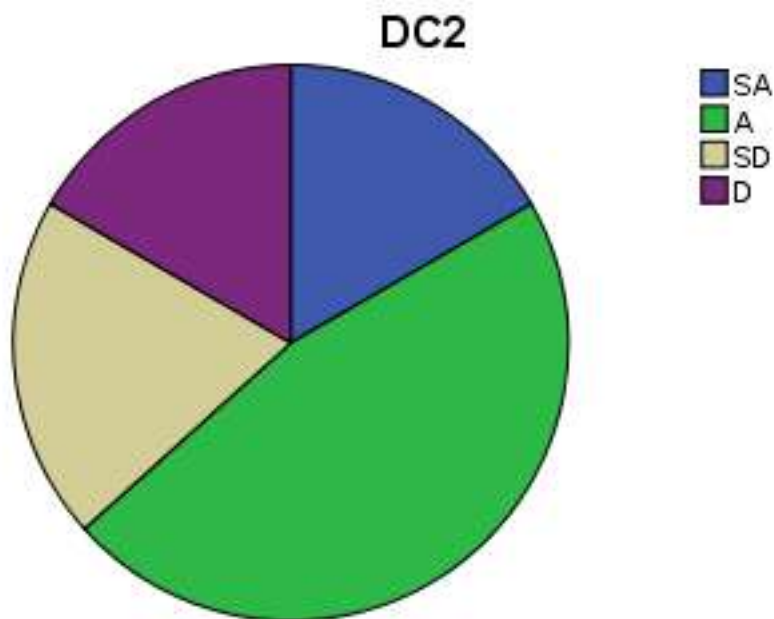


Figure 14:

1

Figure 15: Table 1 :

2

|              | Frequency | Percent Valid | Percent | Cumulative Percent |
|--------------|-----------|---------------|---------|--------------------|
| 20-25        | 11        | 36.7          |         | 36.7               |
| 26-30        | 1         | 3.3           |         | 40.0               |
| Valid31-40   | 11        | 36.7          |         | 76.7               |
| Above 40     | 7         | 23.3          |         | 100.0              |
| <b>Total</b> | <b>30</b> | <b>100.0</b>  |         | <b>100.0</b>       |

Figure 16: Table 2 :

3

|              | Frequency | Percent Valid | Percent      | Cumulative Percent |
|--------------|-----------|---------------|--------------|--------------------|
| Married      | 30        | 30.0          | 30.0         | 30.0               |
| Single       | 34        | 20.0          | 20.0         | 50.0               |
| ValidWidow   | 8         | 26.7          | 26.7         | 76.7               |
| Widower      | 8         | 23.3          | 23.3         | 100.0              |
| <b>Total</b> | <b>80</b> | <b>100.0</b>  | <b>100.0</b> | <b>100.0</b>       |

Figure 17: Table 3 :

## 20 D) RECOMMENDATIONS

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|                 | Frequency | Percent | Valid Percent | Cumulative Percent |
|-----------------|-----------|---------|---------------|--------------------|
| Less than 2 yrs | 20        |         | 26.7          | 26.7               |
| 3-5 yrs         | 20        |         | 46.7          | 73.3               |
| Valid           |           |         |               |                    |
| Above 6 yrs     | 40        |         | 26.7          | 100.0              |
| Total           | 80        |         | 100.0         | 100.0              |

Figure 18: Table 5 :

6

|          | Frequency | Percent | Valid Percent | Cumulative Percent |
|----------|-----------|---------|---------------|--------------------|
| SA       | 25        |         | 33.3          | 33.3               |
| A        | 25        |         | 16.7          | 50.0               |
| Valid SD | 15        |         | 13.3          | 63.3               |
| D        | 15        |         | 36.7          | 100.0              |
| Total    | 80        |         | 100.0         | 100.0              |

Figure 19: Table 6 :

7

Figure 20: Table 7 :

8

|          | Frequency | Percent | Valid Percent | Cumulative Percent |
|----------|-----------|---------|---------------|--------------------|
| SA       | 25        |         | 20.0          | 20.0               |
| A        | 11        |         | 16.7          | 36.7               |
| Valid SD | 11        |         | 16.7          | 53.3               |
| D        | 33        |         | 46.7          | 100.0              |
| Total    | 80        |         | 100.0         | 100.0              |

Figure 21: Table 8 :

12

|          | Frequency | Percent | Valid Percent | Cumulative Percent |
|----------|-----------|---------|---------------|--------------------|
| SA       | 7         | 23.3    |               | 23.3               |
| A        | 6         | 20.0    |               | 43.3               |
| Valid SD | 13        | 43.3    |               | 86.7               |
| D        | 4         | 13.3    |               | 100.0              |
| Total    | 80        | 100.0   |               | 100.0              |

Figure 22: Table 12 :

13

|       | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|-----------|---------|---------------|--------------------|
| SA    | 40        | 46.7    | 46.7          | 46.7               |
| Valid |           |         |               |                    |

Figure 23: Table 13 :

14

Year 2022

12

Volume XXII Issue III Version I

( )

Global Journal of Management and Business Research

Valid

| SA    | Frequency | Percent | Valid Percent | 10 | 16.7 | 16.7 | 40 | 46.7 | 46.7 | Cumulative Percent |
|-------|-----------|---------|---------------|----|------|------|----|------|------|--------------------|
| A     |           |         |               |    |      |      |    |      |      | 63.3               |
| SD    | 20        | 20.0    | 20.0          |    |      |      |    |      |      | 83.3               |
| D     | 10        | 16.7    | 16.7          |    |      |      |    |      |      | 100.0              |
| Total | 80        | 100.0   | 100.0         |    |      |      |    |      |      |                    |

Figure 24: Table 14 :

15

| SA       | Frequency | Percent | Valid Percent | 12   | 20.0 | 20.0 | Cumulative Percent | 20.0  | Year 2022  |
|----------|-----------|---------|---------------|------|------|------|--------------------|-------|--|
| A        | 14        | 16.7    | 16.7          |      |      |      | 36.7               |       | 13   |
| Valid SD | 40        | 14      | 80            | 46.7 | 46.7 |      | 83.3               | 100.0 | Volume XXII Issue III Version I                    |
| D        |           | 16.7    | 16.7          |      |      |      |                    |       | ( )  |
| Total    |           | 100.0   | 100.0         |      |      |      |                    |       | Global Journal of Management and Business Research |

Figure 25: Table 15 :





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