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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.

Keywords: *inconsistent, tracking, inventory and inventory management.*

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I. Introduction

The 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.

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a) Some Common Techniques of Inventory Control

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.

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 management making tracking difficult. Also, the fact that most store keepers do not send all documents used at the sites back to the central store keeper makes inventory recording and tracking difficult. Base on the above challenges, the main reasons for carrying out this research was to investigate the impact of inconsistent tracking on inventory control and specifically we have-To find the impact of documentation on Inventory Management.

- To investigate if inventory tracking software's have an impact on inventory management.
- To find out if coding has an impact on inventory management.

II. Literature Review

a) Theoretical Review

Theories are assumptions formulated to better explain concepts. In the context of Inventory Management, we shall be expatiating on the theories mentioned in chapter one of this work.

b) The Just in Time Theory by Taiichi Ohno (1984)

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

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

c) *The Wilsons Model for Inventory Management by Rh Wilson (1934)*

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

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

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

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

In order to develop this model, some basic assumptions were made which are as seen below

- It is based on the assumption that the company's demand is known and independent and without major fluctuations during the year, so it is therefore constant.
- The unit cost of each product or purchase must also fulfil these conditions, being known and fixed throughout the year. It is not valid therefore for seasonal products.
- Storage costs are also known and depend on the level of stock.
- Potential purchase or order volume discounts are not considered.
- The supplier's supply and loading times are also considered constant and are known.
- It is assumed that there is no stock depletion and that at any time any product quantity can be requested from the supplier.

d) *The Theory of Constraints by Dr Eliyah Goldratt (1984)*

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

i. *What is the Theory of Constraints?*

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

The theory of constraints defines a set of tools that change agents can use to manage constraints, thereby increasing profits. Most businesses can be viewed as a linked set of processes that transform inputs into saleable outputs. TOC conceptually models this system as a chain and advocates the familiar adage that a chain is only as strong as its weakest link,

Goldratt defines a five-step process that a change agent that a change agent can use to strengthen the weakest link. The five steps of the Theory of constraints include:

- Identify the system constraint

  The part of the system that constitutes its weakest link can be either physical or a policy.
- Decide how to exploit the constraint

  Goldratt instructs the change agent to obtain as much as capability as possible from a constraining component, without undergoing expensive changes or upgrades.

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

  The non-constraint components of the system must be adjusted to a "setting" that will enable the constraint to operate maximum effectiveness. Once this has been done, the overall system is evaluated

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to determine if the constraint has been eliminated, the change agent jumps to step five.

- Elevate the constraint

  Elevating the constraint refers to taking whatever action is necessary to eliminate the constraint. This step is only considered if steps two and three have not been successful. Major changes to the existing system are considered at this step.
- Return to step one, but beware of "inertia"

Finished goods are items that are ready to sell.

– Maintenance, Repair and Operations (MRO) Goods

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

ii. *The Relationship Between Inventory Tracking and Inventory Management*

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

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

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

Review by Objectives

There are some objectives which will be analyzed in the paragraphs below

iii. *The Impact of Inconsistent tracking on Inventory Management*

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

Tracking has a significant impact on inventory management as accurate inventory tracking allows brands to fulfill orders on time and accurately. It also permits warehouse managers to know exactly where goods are found at a given point in time in the supply chain. Inconsistent tracking makes inventory management more complex and accountability very difficult.

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

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

iv. *The Impact of Documentation on Inventory Management*

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

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

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.

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

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machines used at the various sides. 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.

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.

III. Data Presentation, Analysis and Interpretation of Findings

a) Presentation and Analysis of Data

Section A Gender Distribution of the Respondent

Table 1: Gender of Workers

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Females	30	40.0	40.0	40.0
	Males	50	60.0	60.0	100.0
	Total	80	100.0	100.0	



Figure 1: Showing Gender of Workers

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.

Table 2: Age of Workers

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	20-25	11	36.7	36.7	36.7
	26-30	1	3.3	3.3	40.0
	31-40	11	36.7	36.7	76.7
	Above 40	7	23.3	23.3	100.0
	Total	30	100.0	100.0	

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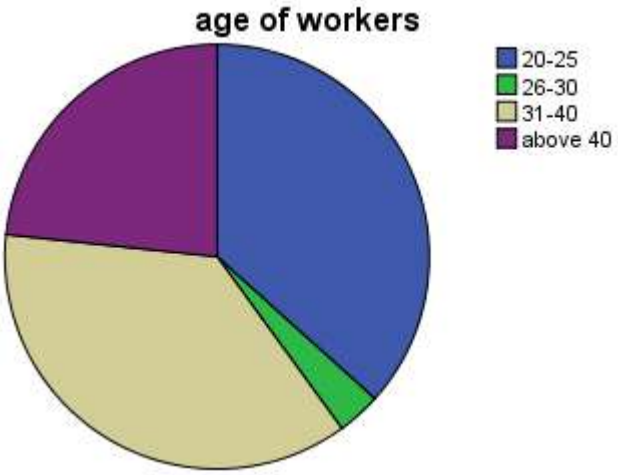


Figure 2: Age of Workers

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.

Table 3: Marital Status

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Married	30	30.0	30.0	30.0
	Single	34	20.0	20.0	50.0
	Widow	8	26.7	26.7	76.7
	Widower	8	23.3	23.3	100.0
	Total	80	100.0	100.0	



Figure 3: Showing Marital Status

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Figure 3 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.

Table 4: Educational Level

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Diploma	5	16.7	16.7	16.7
	HND	20	16.7	16.7	33.3
	Degree	25	26.7	26.7	60.0
	Master	30	40.0	40.0	100.0
	Total	80	100.0	100.0	

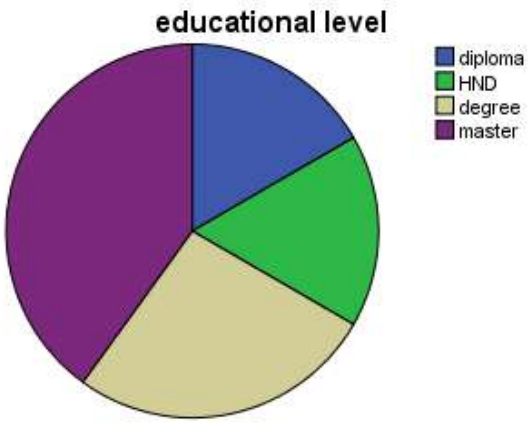


Figure 4: Showing Educational Level

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 4. The company has most of its workers with master's level.

Table 5: Duration of Workers

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

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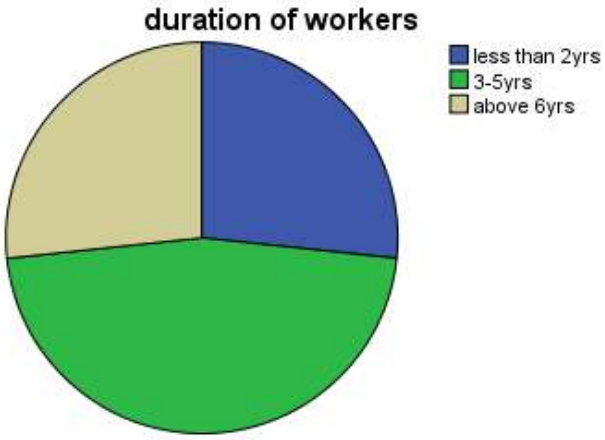


Figure 5: Showing Duration of Workers

Analysis from SPSS and response from respondent shows that most of the workers employed by the company have working experience between the range of 3-5 years with valid percent of 46.7%. Therefore, it indicates that most of the workers at the company have no clear cut mastery of inventory system.

Section B; Tracking (TR)

Table 6: TR 1

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

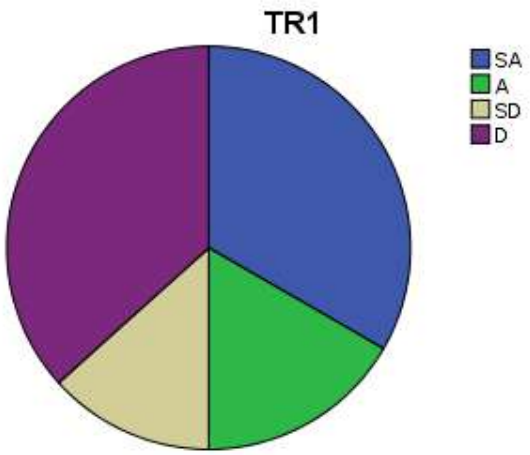


Figure 6: Showing Inventory Tracking Methods

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.

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Table 7: TR 2

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	SA	20	23.3	23.3	23.3
	A	20	23.3	23.3	46.7
	SD	30	43.3	43.3	90.0
	D	10	10.0	10.0	100.0
	Total	80	100.0	100.0	

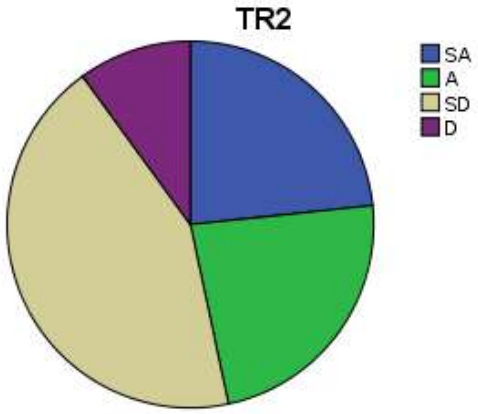


Figure 7: Showing Inventory Procedures

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.

Table 8: TR 3

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

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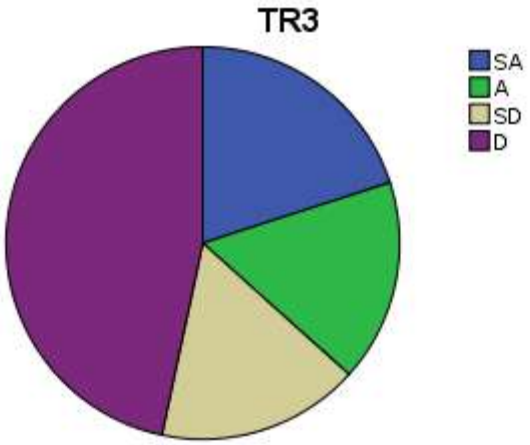


Figure 8: Showing Tracking Procedures are Flexible

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.

Section C: Softwares (SW)

Table 9: SW 1

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	SA	11	20.0	20.0	20.0
	A	47	40.0	40.0	60.0
	SD	11	20.0	20.0	80.0
	D	11	20.0	20.0	100.0
	Total	80	100.0	100.0	

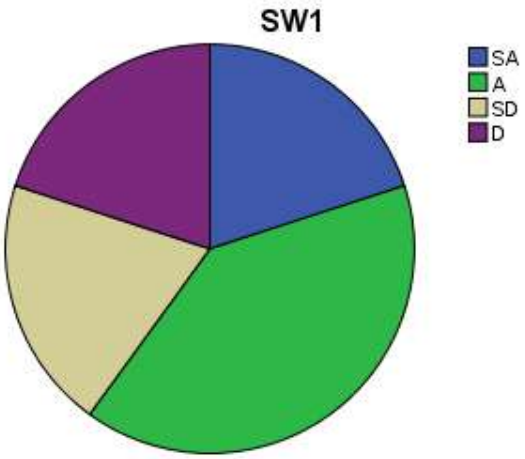


Figure 9: Showing Inventory Tracking Software's for Inventory Management

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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.

Table10: SW 2

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	SA	18	23.3	23.3	23.3
	A	14	20.0	20.0	43.3
	SD	30	33.3	33.3	76.7
	D	18	23.3	23.3	100.0
	Total	80	100.0	100.0	

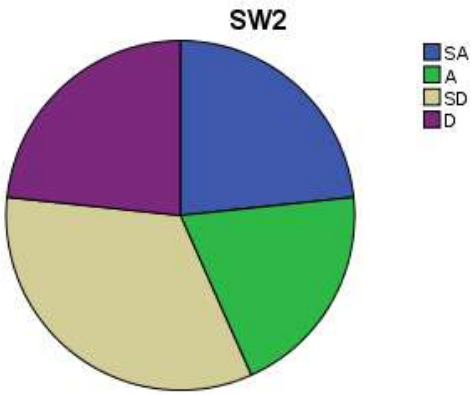


Figure 10: Showing how Software's are Properly used

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: SW 3

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	SA	50	40.0	40.0	40.0
	A	10	20.0	20.0	60.0
	SD	10	20.0	20.0	80.0
	D	10	20.0	20.0	100.0
	Total	80	100.0	100.0	

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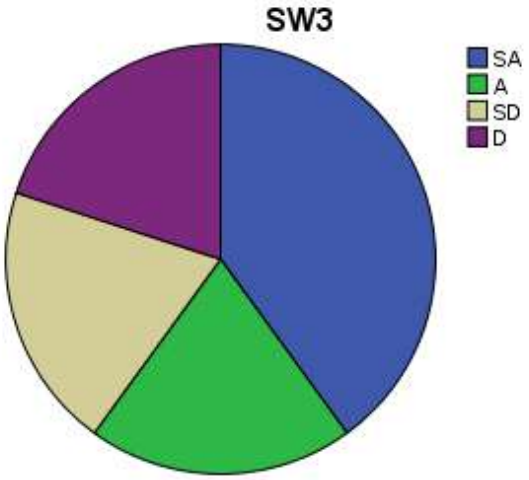


Figure 11: Showing Software's are Efficient in the Tracking of Inventory

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.

Table 12: SW 4

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

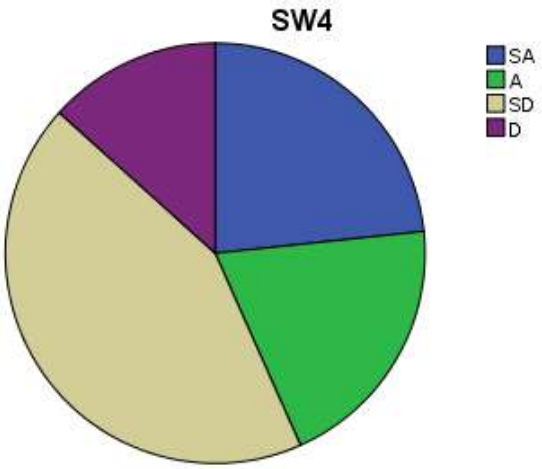


Figure 12: Showing Organization Practices Good Inventory Tracking Methods

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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.

Section D: Documentation (DC)

Table 13: DCI

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	SA	40	46.7	46.7	46.7
	A	15	20.0	20.0	66.7
	SD	15	23.3	23.3	90.0
	D	10	10.0	10.0	100.0
	Total	80	100.0	100.0	

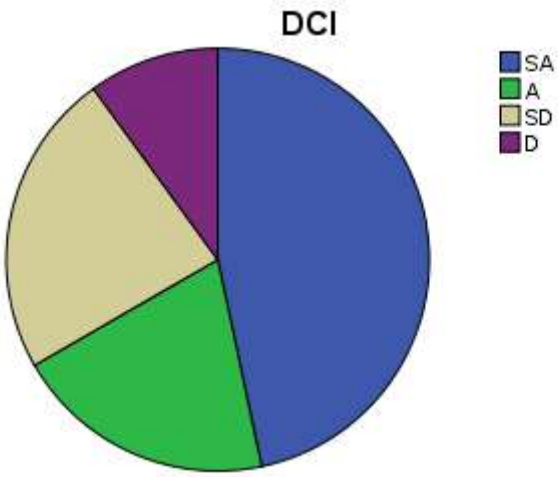


Figure 13: Documents Play a Vital Part in Inventory Management

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.

Table 14: DC 2

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

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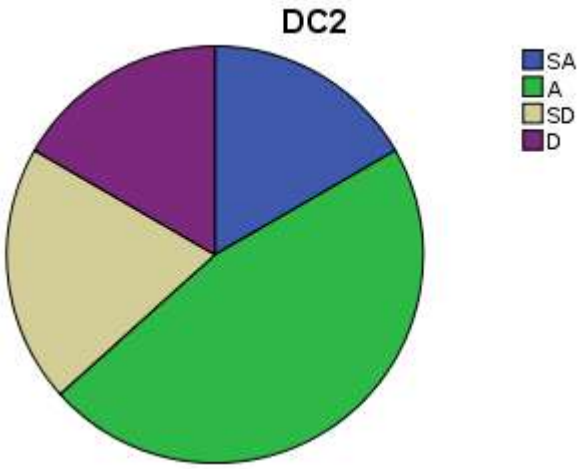


Figure 14: Showing Incomplete Documents Disturb the Inventory Management Process

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.

Table 15: DC3

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	SA	12	20.0	20.0	20.0
	A	14	16.7	16.7	36.7
	SD	40	46.7	46.7	83.3
	D	14	16.7	16.7	100.0
	Total	80	100.0	100.0	

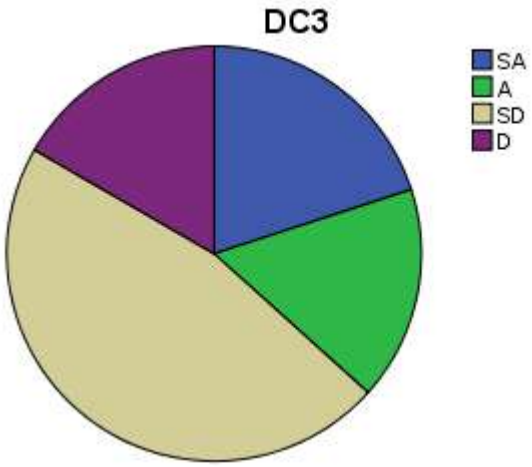


Figure 15: Showing too Many Documents Required in Recording Inventory

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Here, analysis from SPSS indicate that the respondent strongly disagrees to the fact that too many documents required in recording inventory as we can see from the table showing us a valid percent to this question of 46.7%.

Hypothesis Testing

One-Sample Statistics

	N	Mean	Std. Deviation	Std. Error Mean
Documentation has a significant impact on inventory management	12	1.50	.674	.195
Inventory tracking software's have a link with inventory management	12	1.75	.866	.250
Coding has a significant impact on inventory management	12	2.00	.853	.24g6

One-Sample Test

	Test Value = 5					
	T	Df	Sig. (2_ tailed)	Mean Difference	95% Confidence Interval of the Difference	
					Lower	Upper
Documentation has a significant impact on inventory management	-17.983	11	.000	-3.500	-3.93	-3.07
Inventory tracking software's have a link with inventory management	-13.000	11	.000	-3.250	-3.80	-2.70
Coding has a significant impact on inventory management	-12.186	11	.000	-3.000	-3.54	-2.46

Significance level = 0 which is below 0.05 which means we reject the null hypothesis of the mean being equal to 5 which therefore implies the mean is not equal to5. Better still, we are 95% sure that the level of tracking on inventory management is not equal to 5.

IV. Discussions, Conclusions, Recommendations

a) Discussion of Findings and Implications

The main focus of this study was to verify if inconsistent tracking has an impact on inventory management of Société BUNS, if documentation has an impact on inventory management in BUNS SA, if

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inventory tracking software's have an impact on inventory management and if coding has an impact on inventory Management and equally if inventory procedures are respected. These four hypotheses resulting from the four objectives which were formulated.

i. *Documentation has a Significant Impact on Inventory Management*

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

ii. *Inventory Tracking Software's have an impact on Inventory Management*

Analysis shows that Inventory tracking software have an impact on inventory management. In the case of Société BUNS, it is more of a negative impact 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. These responses go a long way to show that inventory tracking software have an impact on inventory management and its more of a negative impact in the case of Société BUNS since it's not properly used. This implies that the company has to take all measures to make sure that the storekeepers and controllers use the inventory tracking software properly.

iii. *Coding has a Significant Impact on Inventory Management*

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

b) Conclusions

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

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

c) Policy Implications

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

d) Recommendations

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

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

   Material flows in the system making it visible to all other storekeepers and controllers.
3. The company should sanction employees who do not submit the necessary documents needed to record inventory after 48hours.
4. Management should sensitize workers especially project directors on the importance of codes and the importance of respecting inventory procedures.
5. The Central storekeeper should give good estimates for the purchase of office equipment's in order to avoid constantly running out of stock.

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