



# Internal inventory control and performance management of a commercial enterprise in the San Martín region, Peru

## Control interno de inventario y la gestión de resultados de un emporio comercial de la región de San Martín, Perú

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### ABSTRACT

One of the essential processes, implemented in an entity with the purpose of providing a high degree of security regarding the achievement of its proposed goals, is internal control. Such control plays a pivotal role in the administrative-accounting machinery in the business sector. Hence, the objective was to determine the correlation between inventory internal control and the performance management of a commercial emporium in the San Martín region of Peru. To this end, a quantitative study with a non-experimental, correlational, and cross-sectional design was undertaken. As a result, through correlation examination using the Spearman's Rho method, it was found that there is a significant relationship derived from the control of product reception with performance management. Likewise, it is evident that inventory internal control has an indissoluble link with the performance management of businesses in the commercial emporium of that region.

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### INTRODUCTION

Historically, it has been shown that the acquisition and commercialization of capital gives life and development to businesses, hence the relevance of internal inventory management. For Larrinaga et al. (2019), De la Cuesta et al. (2019), and Quispe et al. (2022), accounting management has allowed companies to maintain control promptly, as well as to know the results at the end of each period to face and make decisions in the situations presented, i.e., there is a directly proportional relationship between effective internal control and the successful fulfillment of corporate purposes.

In a study conducted by Suárez (2018), a problem was evidenced regarding the internal control (IC) of the warehouse,



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where only 63% of the workers thought that the company complied with such activity, something that ended up affecting, in a certain way, the inventory management and the other activities they performed. In addition to this, Alzeban (2019), Suárez et al. (2019), Vera (2020), and Schlechter et al. (2023) have highlighted the lack of organizational manuals, as well as the lack of training for warehouse workers, which leads to the failure to communicate the deficiencies of the IC promptly, significantly impairing the performance of activities.

In this regard, Juca et al. (2019), Ruiz and Puga (2019), and Magno et al. (2019) have stated that the lack of a correct internal inventory control (IC) process generates adverse effects on the results, which is reflected in the income statements of organizations. For their part, Garcia and Sanchez (2019) have described that when there is an eminent risk index in the IC, it has an impact on inventory management, making it inadequate and, therefore, causing problems in compliance with policies in companies. Therefore, inventory control is a significant factor throughout a company's life cycle. As indicated by Pavón (2019) and Morales et al. (2023), this CII helps companies optimize their critical business processes, enabling them to manage their resources efficiently when implementing their commercial activities.

In this context, we analyze a problem in most commercial businesses regarding how they develop the IIC and results management. It should be noted that most businesses need to become more familiar with this issue, particularly about the measures they must implement or improve to properly manage the entry of products into the warehouse, which has been limiting the increase in their profits. Likewise, the direct beneficiaries are the merchants in this part of Peru since they know their weaknesses in controlling different products that enter the warehouse and how this is related to the yields obtained in the period.

The history of this emporium, known as "José Olaya," was created in September 1994 with the name "Campo ferial" and is located at 5N, Nueva Cajamarca 22846. These commercial establishments contribute to the socioeconomic development of the district and the San Martín region since they are places where a wide variety of products from the country's three regions are marketed. Thus, specifically in the grocery sector, it has been observed that the merchants have particular difficulties in receiving the various goods that arrive at the establishment because, on several occasions, they have received deteriorated or damaged merchandise; as a result, these products are no longer sold, and they cannot meet the demand of their customers.

In addition, on certain occasions, they need to remember the exact number of products in stock, and because some products have a short shelf life, they are affected when there is low turnover. In addition, it was perceived that some of the merchants still use traditional methods for the entry of merchandise since they are not able to code the products, nor can they place them in the appropriate areas according to the level of rotation, causing both the evaluation and the updating of the inventory to be incoherent.

On the other hand, wholesalers have incurred unnecessary expenses on several occasions due to a lack of knowledge of the quantity of products in the warehouse, which has led to a reduction in income and profits in recent periods since the capital invested in the business has not been reflected in the return on sales. This situation could cause merchants to have liquidity problems and thus cause them to default on their payment obligations to suppliers, workers, and services, among others, or could even cause them to incur losses in the short term, considerably affecting the continuity of their activities. Therefore, the objective was to determine the relationship between the IIC and the performance management of a commercial enterprise in the San Martín region of Peru.

## METHODS

The research design was non-experimental, so no modification was made to the information collected on the IC, inventory, or results management variables; instead, it was based on the study of the elements according to how they were collected in reality. Likewise, it was correlational because it was directed to determining the association between several variables under study.

On the other hand, the study was cross-sectional since the data collection was carried out in a planned period. Thus, the sample was composed of 30 wholesale businesses in the grocery sector of the commercial emporium of Nueva Cajamarca in the San Martín Region, who had been wholesalers with more than a decade of experience working in the grocery sector in the Nueva Cajamarca Parada.

A questionnaire was applied as a control instrument, consisting of 14 items distributed in three dimensions, the first of which was product reception control (6), the second corresponded to inventory entry (4), and the last corresponded to monitoring actions (4). The scale used was an ordinal Likert-type scale with five ratings: disagree,

disagree, indifferent, agree, and agree. The following evaluation scales were used to categorize the variable: low CII (14-28 points), medium CII (29-56 points), and high CII (57-70 points).

The performance management instrument consisted of 12 items distributed among three dimensions, the first of which corresponded to merchandise (4), the second to accounting profit (4), and the last to performance actions (4). As in the previous case, the same scale was used. For the categorization of the variable, the following evaluation scales were used: low-performance management (12-24 points), medium-performance management (25-48 points), and high-performance management (49-60 points).

The authors structured the research instruments and validated them by experts in Peru. A reliability test was applied, considering Cronbach's Alpha coefficient. For this purpose, a pilot test was conducted with 30 collaborators (representatives of wholesale businesses), obtaining a Cronbach's Alpha coefficient equal to 0.981 for the inventory control questionnaire (Excellent reliability) for the inventory control questionnaire. In contrast, for the results management questionnaire, it was equal to 0.979 (Excellent reliability). Overall, the instruments (questionnaires) were accurate for their application, so the results presented were reliable.

For the processing, the Microsoft Excel program was used, where data was elaborated in an orderly manner according to each variable. In addition, the SPSS statistics program was used for the analysis of the variables, which began with the implementation of the normality test to determine the correlation coefficient (CC), which was carried out in the study of the relationship derived between the variables under study, from which it became evident that the data had a non-normal behavior, finding a significance level of 0.036 for the CII variable and 0.020 for the results management variable. This resulted in both values being less than 0.05 (5%) with a margin of error allowed. Finally, the statistic applied to measure the relationship between dimensions and variables was Spearman's Rho.

**RESULTS**

Table 1 shows the relationship between product reception control and results management of the commercial emporium businesses in the San Martín, Peru region. It should be noted that there was a considerable positive relationship between product reception control and results management, with a Spearman's Rho CC equal to 0.745, which meant that a high level of product reception control corresponded to a high level of results management in the businesses under study. Thus, the existing relationship was significant, so, the data of the results were reliable since by studying the same thing in similar populations and samples, the results were expected to be equivalent.

**Table 1.**  
*Relationship between incoming goods control and performance management*

			<b>Control of product reception</b>	<b>Performance management</b>
Rho de Spearman	Product reception control	CC	1.000	.745**
		Sig. (bilateral)	.	.000
	Results management	N	30	30
		CC	.745**	1.000
		Sig. (bilateral)	.000	.
		N	30	30

\*\* . The correlation is significant at the 0.01 level (bilateral).  
Source: Own elaboration.

Table 2 shows the relationship between inventory revenue and results management of the businesses of the commercial emporium in the region of San Martín-Peru. It was found that there was a considerable positive relationship between inventory revenue and results management, with a Spearman's Rho CC equal to 0.747. This value meant that the relationship was directly proportional, so a high level of inventory revenue corresponded to a high level of results management in the businesses under study. In turn, the relationship was significant. This ensured that the results presented were valid, in other words, these results could be generalized because it was expected that, in other investigations with similar populations and samples, equivalent results would be obtained.

**Table 2.**  
*Relationship between inventory revenue and earnings management*

			<b>Inventory entry</b>	<b>Performance management</b>
Rho de Spearman	Inventory Entry	CC	1.000	.747**
		Sig. (bilateral)	.	.000
	Earnings management	N	30	30
		CC	.747**	1.000
		Sig. (bilateral)	.000	.
		N	30	30

\*\* . The correlation is significant at the 0.01 level (bilateral).

Source: Own elaboration.

**Table 3.**  
*Relationship between actions for monitoring and performance management*

			<b>Monitoring actions</b>	<b>Performance management</b>
Rho de Spearman	Monitoring actions	CC	1.000	.721**
		Sig. (bilateral)	.	.000
	Results management	N	30	30
		CC	.721**	1.000
		Sig. (bilateral)	.000	.
		N	30	30

\*\* . La correlación es significativa en el nivel 0.01 (bilateral).

Source: Own elaboration

Table 3 shows the relationship of the monitoring actions with the results management of the commercial emporium businesses in the San Martín-Peru region. Likewise, there was a considerable positive relationship between monitoring actions and results management, finding a Spearman's Rho CC equal to 0.721. This means that the relationship found was directly proportional, i.e., a high level of one variable corresponded to a high level of another variable. In other words, when monitoring actions are at a high level or when there are well-executed actions, results management - according to statistical analysis - is also at a high level so that the relevant processes are executed efficiently.

**Table 4.**  
*Relationship between the IIC and performance management*

			<b>CII</b>	<b>Performance management</b>
Rho de Spearman	CII	CC	1,000	,740**
		Sig. (bilateral)	.	,000
	Performance management	N	30	30
		CC	,740**	1,000
		Sig. (bilateral)	,000	.
		N	30	30

\*\* . The correlation is significant at the 0.01 level (bilateral).

Source: Own elaboration.

Table 4 shows the relationship between the CII and the results management of the commercial emporium businesses in the San Martín-Peru region. A significant positive relationship was also found between CII and results management, with a Spearman's Rho CC equal to 0.740. This result established that the relationship between both variables was directly proportional. When the value of one of them was high, this meant that the value of the other

variable was also high. Thus, if the CII had a high level, then the level of results management in the businesses of the commercial emporium in the region of San Martín-Peru would also have an equivalent level (high).

Likewise, the existing relationship was significant, which explains that the results shown are due to a particularity of validity so that these data can be generalized, hoping that in other investigations, equivalent results will be found for cases in which equivalent populations and samples are studied, as well as the application of the instruments to the one in this study.

Therefore, we proceeded to analyze, interpret, and discuss the results found with those reported by other researchers. We begin with the specific objective. Thus, it was found that the dimension "product reception control" is significantly related to the variable "results management" since its significance value is  $0.000 < 0.05$ . Thus, the null hypothesis is rejected, and the specific research hypothesis 1 is accepted. This means that if the product reception control stage is deficient, so is results management, which is the case in the businesses above since it is evident that they do not verify the products or their quantity at the time of reception. In addition, most of them needed a merchandise dispatch guide and an adequate place to store them.

In line with the above, Salazar (2019) shows a Spearman coefficient of 0.74 in his study, with a considerable positive correlation. From this, it is stated that continuous review generally constantly optimizes the level of resources, increasing the probability of assignments. According to Angulo (2019), the results obtained from a Spearman coefficient of 0.48 can have a moderately positive correlation. In this regard, Mudarra and Zavaleta (2018) mention that the internal controls they implemented were implemented to identify errors or shortcomings in the processes that delay the fulfillment of the goals for each period.

The findings are in line with the statements of Juca et al. (2019), who warn that the company does not have established procedures to comply with the processes of receiving and dispatching inventories and, in addition, there is not an adequate level of inventories to meet the demand. Likewise, Suárez (2018) presents similarities with what was found because he finds that most workers disagree with the management in the warehouse; on the other hand, the respondents agree with the frequent review of inventories in the warehouse. According to Hernandez (2017), most businesses have warehouses where they believe they must wait at least one day to receive ordered products, and there is no review of products that are close to expiring. Likewise, Colchado (2017) reveals that the order of products takes a long time to arrive, which generates discomfort in customers because there is a high demand for specific products. At the same time, the search for products takes too long, so customer service is poor, all due to the disorder of inventories in the warehouse.

On the other hand, it is found that the dimension "inventory entry" is related to the variable "results management" since its significance value is  $0.000 < 0.05$ . Hence, the null hypothesis is refuted, and the specific research hypothesis 2 is recognized. This means that, while the inventory entry stage presents deficiencies, results management will also present deficiencies, as is the case of most of the businesses studied, since it is evident that most merchants do not code all the products that enter the warehouse, nor do they record their expiration date.

What was studied presents similarities with what was mentioned by Juca et al. (2019), who express that the results indicated that the company does not have established procedures to comply with the processes of storing inventories; in addition, there is not an adequate level of inventories to meet the demand. Likewise, García and Sánchez (2019) mention that there is a lack of processes for inventory management, presenting a high level of risk, which generates inadequate inventory management and a high level of non-compliance with the entity's policies. Similarly, Suárez (2018) indicates that most of the respondents disagree with the management in the warehouse; instead, they disagree with the frequent review of inventories in the warehouse.

On the other hand, Hernández (2017) states that no review of products is close to expiring. In turn, Yasmid (2017) argues that the company does not periodically check the level of physical inventories, so it is inefficient in all its activities or processes. Corrales and Huamanguillas (2019) state that business profitability depends on effectively controlling inventories. Therefore, the effective control of inventories will allow for the reduction of excess stock, reducing costs, and updating the Kardex; thus, the expected economic results can be ensured.

Regarding the relationship of the monitoring actions with the results management of the businesses of the commercial emporium of the San Martín-Peru Region, it is evident that the dimension "monitoring actions" is significantly related to the variable "results management," since its significance value is  $0.000 < 0.05$ . Therefore, the null hypothesis is refuted, and the specific research hypothesis 3 is recognized. This means that, as long as the monitoring actions are not the most adequate, the results management will not be the best either, as is the case in

the businesses studied, since it is evident that most of them do not carry out constant updates in their inventory, do not check the status of their products, and do not keep a record of each entry and exit of the merchandise.

In this way, the findings are consistent with Juca et al. (2019), who emphasizes that the company does not have established procedures to comply with the processes of reviewing inventories, causing an inadequate level of inventories to meet the demand, something that has generated effects on the economic results, high shrinkage and deterioration of the various products. Likewise, Suárez (2018) indicates that most of its respondents disagree with the management in the warehouse, presenting problems in their activities. However, Reátegui and Ticlla (2019) conclude that marketing companies with a higher level of IC present a higher level of financial management, and those with a lower level of IC have a lower level of financial management. In the same way, Vera (2020) evidences in his results that evaluations are not routinely performed within the warehouse. Given this, Daza (2017) highlights the importance of IC in SMEs since performing inventory control within SMEs provides a business plan and appropriate base profitability.

Thus, as part of the current assets that a company has, there are inventories, which turn out to be essential to meet the needs of customers (Girón et al., 2018). However, it is beneficial to have an investment in assets (stocks), as it can generate great benefits for the company; keeping excess merchandise in the warehouse generates expenses and the merchandise itself can deteriorate, generating losses. On the other hand, the study by Torres (2020) presents similarities with what is evidenced, since this author considers that there is no risk assessment, no control activities are carried out and there is no monitoring, which prevents the objectives from being achieved. business. Furthermore, Yasmid (2017) states that they do not periodically check the level of physical inventories, which does not allow the efficient carrying out of all their activities or processes.

Finally, it is determined that CII is significantly related to performance management since its significance value is  $0.000 < 0.05$ . Thus, the null hypothesis is refuted, and the general hypothesis is recognized. In other words, as long as the IC process presents deficiencies, results management will also present deficiencies, impairing the performance of the businesses above. Therefore, what was evidenced presents similarities with what was stated by Juca et al. (2019), who describe the lack of an adequate inventory control process that generates effects on the economic results, such as high losses, shrinkage, and deterioration of the various products. Also, Pavón (2019) states that IC allows the optimization of the various processes and, in turn, allows the company to have an adequate system and an allocation of competent workers in charge. Finally, Torres (2020) specifies that, as long as there is no security in a company's merchandise stock, there will be impediments to achieving its business objectives.

## CONCLUSIONS

The dimension "product reception control" is significantly and significantly positively related to the variable "performance management" since its significance value is  $0.000 < 0.05$  and its Rho correlation degree is 0.745, which means that as the evaluation and acceptance of received products increases, performance management will be favored. In this context, the dimension "inventory intake" is significantly and significantly positively related to the variable "results management" since its significance value is  $0.000 < 0.05$ , and its degree of correlation Rho is 0.747, which implies that, as long as inventories are correctly recorded, the effectiveness of results management will increase.

On the other hand, the dimension "monitoring actions" is significantly and significantly positively related to the variable "results management" since its significance value is  $0.000 < 0.05$  and its Rho correlation degree is 0.721. In this sense, when supervisory activities regarding the condition of goods, inventories, and transactions are increased, performance management will also benefit. Finally, the CII is significantly and positively related to performance management since its significance value is  $0.000 < 0.05$ , and its degree of correlation Rho is 0.740. This allows us to estimate that, as long as there is an increase in the effectiveness of the practices related to the internal management of inventories, the level of results management will increase, according to purchases and sales.

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