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15

IMPLEMENTATION OF THE EOQ (ECONOMIC ORDER QUANTITY) METHOD IN INVENTORY CONTROL AT BENNY'S WHOLESALE STORE

Maryanto, Tiara Lilis Surya, Cyntia Carolina, Haikal Kurniawan
Program Studi Akuntansi Sekolah Tinggi Ilmu Ekonomi (STIE) Sakti Alam Kerinci Sungai Penuh
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Abstract

Unplanned inventory management can lead to excess stock and increased inventory costs. Based on 2024 data, Grosir Benny experienced a condition where incoming goods exceeded outgoing goods, indicating inefficient inventory control. This study aims to analyze inventory management before the implementation of the Economic Order Quantity (EOQ) method and to evaluate the effectiveness of EOQ in determining optimal order quantities. This research employs a quantitative descriptive method with instant noodle inventory as the object of study. The results show that the EOQ method produces an optimal order quantity of 24 cartons per order with 46 orders per year. The calculated safety stock is 42 cartons, and the reorder point is 49 cartons. The implementation of the EOQ method is considered more effective than the previous system, as it aligns order quantities with sales levels, reduces the risk of overstocking, and improves inventory cost efficiency.
Keywords: *Inventory, Economic Order Quantity (EOQ), Safety Stock, Reorder Point*

Abstrak

Pengelolaan persediaan yang tidak terencana dapat menyebabkan kelebihan stok dan meningkatnya biaya persediaan. Berdasarkan data tahun 2024, Grosir Benny menunjukkan kondisi di mana jumlah barang masuk lebih besar dibandingkan barang keluar, sehingga berpotensi menimbulkan penumpukan persediaan. Penelitian ini bertujuan untuk mengetahui kondisi pengelolaan persediaan sebelum penerapan metode Economic Order Quantity (EOQ) serta menganalisis efektivitas penerapan EOQ dalam menentukan jumlah pemesanan yang optimal. Metode penelitian yang digunakan adalah deskriptif kuantitatif dengan objek penelitian persediaan mie instan di Grosir Benny. Hasil penelitian menunjukkan bahwa penerapan metode EOQ menghasilkan jumlah pemesanan optimal sebesar 24 karton per pesanan dengan frekuensi pemesanan sebanyak 46 kali per tahun. Selain itu, diperoleh safety stock sebesar 42 karton dan reorder point sebesar 49 karton. Penerapan metode EOQ dinilai lebih efektif dibandingkan sistem sebelumnya karena mampu menyesuaikan jumlah pemesanan dengan tingkat penjualan, mengurangi risiko kelebihan persediaan, serta meningkatkan efisiensi biaya persediaan.
Kata Kunci: Persediaan, Economic Order Quantity (EOQ), Safety Stock, Reorder Point

I. INTRODUCTION

In the rapidly evolving business world, competition between businesses is intensifying as consumer demands for product availability, speed of service, and operational efficiency increase. Every company and trading enterprise is required to maintain the continuity of its operations through the implementation of appropriate management strategies, one of which is inventory management. Inventory management plays a crucial role in ensuring the smooth flow of goods and maintaining sales continuity, as inventory availability directly impacts revenue and customer satisfaction (Joesyiana, 2021).

Inventory encompasses a wide range of goods, from raw materials to finished goods, and is a vital part of the modern supply chain. The primary goal of inventory management is to achieve an optimal balance between inventory availability and the costs incurred from storage and ordering. Improper inventory management can lead to two risks: stockouts, which lead to lost sales opportunities, and excess inventory, which leads to wasteful storage costs, stockpiling of goods, and reduced company cash flow (Saputra et al., 2023). Therefore, inventory must be effectively managed to optimally meet consumer/customer demand with minimal risk.

Inventory management is a structured activity that includes planning inventory needs, determining order quantities and timing, storing inventory, and periodically evaluating inventory. Without a clear inventory control system, ordering decisions are often based on subjective estimates, potentially leading to cost inefficiencies and inventory instability (Blocher, 2007). In this context, implementing appropriate inventory management methods is essential to support operational efficiency and minimize inventory-related costs.

Wholesale stores, as a type of trading business that sells goods in large quantities to retailers and consumers, require more organized inventory management because each type of item has a different level of demand. Wholesale store operations are highly dependent on the smooth supply of merchandise. Inaccurate inventory management can disrupt the sales process, especially if fast-moving items experience stockouts. In this context, a structured inventory control system is essential for wholesale stores to compete and maintain customer loyalty.

Benny's Wholesale is a wholesale business located in Tanjung Mudo Village. It provides a variety of daily necessities to the surrounding community, but it also faces

challenges in inventory management. In practice, irregularities in the procurement and stock control process are still common, particularly for high-demand items. Procurement is often based on owner estimates without analyzing optimal order quantities and timing. This situation creates several problems, such as stock shortages, lost sales opportunities, and increased ordering costs due to unplanned purchases.

Based on these conditions, Grosir Benny requires a more systematic inventory control method to reduce inventory costs and maintain stock availability. One relevant and widely used method in inventory management is the Economic Order Quantity (EOQ) method. EOQ is a mathematical method used to determine the most economical order quantity, taking into account ordering and holding costs. This method helps companies and trading businesses minimize total inventory costs while ensuring stock availability (Darsana et al., 2023).

Several previous studies have shown that implementing the EOQ method can improve efficiency in inventory management. Research conducted by Putera et al. (2021) demonstrated that implementing the EOQ method can significantly reduce total inventory costs compared to previous company policy methods. Research by Yusmidar et al. (2024) shows that the use of the EOQ method is more efficient than the inventory control methods currently used by Toko Besi Sadarman. The application of the EOQ method has been proven to reduce total inventory costs, with savings of Rp18,624,719 in 2022 and Rp21,300,556 in 2023. Therefore, this method is considered more optimal in supporting efficient merchandise management at the store. Meanwhile, research conducted by Seran et al. (2023) shows that the application of the EOQ method results in more optimal order quantities than the company's method. During the 2019–2022 period, order quantities using EOQ were consistently higher than those using the company's method, with a difference of between 327 and 539 cartons. These results indicate that EOQ is able to align inventory needs with demand levels, thereby reducing the risk of stockouts and potential revenue loss. These findings also confirm that EOQ can reduce inventory costs and help companies determine safety stock and reorder points more accurately.

Implementation of the EOQ method EOQ is a crucial requirement for Benny's Wholesaler to improve the effectiveness of inventory management. Based on findings from previous research, this method has been proven to reduce operational costs, reduce the risk of understocking or overstocking, and maintain a smooth sales process. Based on this, a study

entitled "Implementation of the EOQ (Economic Order Quantity) Method in Inventory Control at Benny's Wholesaler" was conducted to determine the most optimal order quantity and ensure inventory remains efficient. The results of this study are expected to provide direct benefits for Benny's Wholesaler in optimizing inventory management, as well as serve as a reference for other wholesale businesses in implementing more effective inventory control strategies.

II. THEORETICAL STUDIES

1. Inventory Management

Inventory management is the process of planning, controlling, and managing materials or goods stored to support production and sales activities (Herjanto, 2015). Inventory is a crucial element in a company because it is directly related to smooth operations and cost efficiency. Excessive inventory increases storage costs and the risk of damage, while inventory shortages can hamper the production process. Therefore, inventory control is necessary to ensure that the quantity of materials available meets requirements and is cost-efficient.

The main objective of inventory management is to ensure the timely and adequate availability of raw materials, avoid the risk of shortages or excesses, and reduce storage costs. With proper management, companies can improve operational efficiency, streamline production, and minimize disruptions due to supply delays (Mulyadi, 2017).

2. Functions of Inventory

Inventory has several key functions in a company's operational activities. According to Herjanto (2015), the functions of inventory include:

a. Avoiding the risk of late delivery of raw materials from suppliers.
b. Anticipating the risk of unsuitable or damaged materials requiring replacement.
c. Protecting the company from future increases in raw material prices.
d. Ensuring the availability of seasonal materials to ensure smooth production.
e. Allowing the company to obtain discounts on bulk purchases.

3. Types of Inventory

According to Agung et al. (2024), inventory is divided into three main types:

a. Raw Materials, which are the primary raw materials in the production process. The availability of raw materials significantly determines the smooth running of the process

and the quality of the output. Therefore, careful control of raw materials is essential to prevent shortages or excess stock.

b. Work-in-Process, which are goods still in the process of being manufactured and not yet ready for market. Inventory management requires monitoring the quantity and value of work-in-process goods to avoid accumulation and maintain a balance between production input and output.
c. Finished Goods, which are final products ready for sale to consumers. Controlling finished goods aims to ensure product availability meets market demand without creating excess stock, which burdens storage costs.

4. Inventory Costs

When making decisions regarding inventory management, companies need to consider various types of costs that arise. According to Herjanto (2015), inventory costs consist of:

a. Ordering Costs, which are costs incurred when ordering materials, including administrative costs, transportation, and receiving goods.
b. Carrying Costs, which are costs incurred to store inventory, such as warehouse rent, labor, insurance, and depreciation.
c. Setup Costs, which are costs associated with preparing the production process before materials are used.
d. Shortage Costs, which are costs resulting from the unavailability of needed materials, which can lead to production delays or lost sales.

5. EOQ (Economic Order Quantity) Method

The EOQ (Economic Order Quantity) method is a classic model developed by Ford W. Harris (1913) and refined by Wilson and Andler. EOQ is used to determine the optimal order quantity that minimizes total inventory costs, which is the combination of ordering costs and holding costs. According to Handayani (2024), EOQ helps companies avoid two main risks: overstock and understock. The advantages of the EOQ method are:

a. Estimating the optimal amount of raw materials to order.
b. Determining the reorder point (ROP), the point at which a new order should be placed.
c. Determining safety stock, or safety stock, to address demand uncertainty.

Thus, EOQ serves as an important analytical tool in an efficient and measurable inventory control system.

III. RESEARCH METHODS

1. Type of Research

This research is a descriptive quantitative study, aiming to describe and analyze numerical data to determine how the Economic Order Quantity (EOQ) method is applied to inventory control at Benny's Wholesale.

2. Research Design

This research was conducted through several stages:

a. Problem identification, namely analyzing the problems in inventory control at Benny's Wholesale.
b. Data collection, both primary and secondary, related to instant noodles.
c. Data processing, using the EOQ method to determine the optimal order quantity, safety stock, and reorder point.
d. Analysis of the calculation results, to assess the effectiveness of the EOQ method in controlling inventory costs.
e. Drawing conclusions and recommendations based on the results of the EOQ analysis and calculations.

3. Research Location and Time

This research was conducted at Benny's Wholesale Store, located in Tanjung Mudo Penawar Village, Sitinjau Laut District, Kerinci Regency, Jambi Province. The research period was one month, from mid-November to mid-December 2025.

4. Scope and Research Object

The scope of this research focuses on the management of primary inventory, namely instant noodles used in the sales process at Benny's Wholesale Store. The research objects include purchasing activities, inventory storage, and the calculation of ordering and holding costs, which were analyzed using the EOQ method.

5. Data Types and Sources

The data used in this research consists of:

a. Primary Data, namely data obtained directly through observation and interviews with wholesalers or warehouse employees regarding the inventory management process.

b. Secondary Data, namely data obtained from documents or business reports, such as purchase records, order frequency, storage costs, ordering costs, and literature related to EOQ theory.

6. Research Tools and Materials

The tools used to assist data analysis were laptops with Microsoft Excel or Google Sheets software for EOQ calculations and numerical data analysis.

The main material in this study was quantitative data related to instant noodle inventory, including order volume, purchase frequency, ordering costs, and holding costs.

7. Data Collection Methods

According to Arfadila and Banjarnahor (2024), data collection was conducted using the following methods:

a. Observation, namely direct observation of the inventory management process and inventory control activities at Benny's Wholesale Store.
b. Interviews, conducted with wholesalers or warehouse employees to obtain information regarding inventory control policies and constraints.
c. Documentation, namely collecting supporting documents such as reports or data related to the quantity of goods purchased, holding costs, and ordering costs.
d. Literature Review, namely collecting information from books and scientific articles related to inventory control theories, particularly those related to the EOQ method, to broaden understanding of the theories used in this study.

8. Data Analysis

The collected data will be analyzed using a quantitative method approach consisting of the following stages:

a. **Calculation of Economic Order Quantity (EOQ):** Researchers will calculate the EOQ value using the basic EOQ formula, which aims to determine the optimal raw material order quantity.

According to Heizer and Render (2017), the EOQ formula used is:

$$EOQ=\sqrt{\frac{2DS}{H}}$$

Description:

D = Quantity demanded per period

S = Ordering cost per order

H = Holding cost per unit

The results of this calculation will indicate the optimal order quantity to reduce the company's total costs.

b. **Safety Stock Calculation:** Safety stock is inventory used to anticipate inventory uncertainty. This is influenced by several factors such as demand, lead time, and changes in supply. The purpose of safety stock is to determine the amount of inventory needed during the lead time. This ensures that the company can still meet inventory needs during the lead time. The following is the formula for calculating safety stock:

SS = (Maximum Sales - Average Sales) x LT

c. **Reorder Point (ROP) Calculation:** To calculate the reorder point, the ROP is calculated using the following formula:

$$ROP=SS+\left(LT\times\left(\frac{D}{\text{Hari Kerja}}\right)\right) \text{ atau } ROP = SS + (LT \times d)$$

Description:

ROP = Reorder Point

SS = Safety Stock

LT = Lead Time

D = One-period Demand

d. **Calculating Total Inventory Cost (TIC):** After obtaining the EOQ value, calculate the total ordering and holding costs, which consist of ordering costs, holding costs, and raw material purchasing costs. The optimal total cost is found by comparing these costs. This is to determine whether applying the EOQ method can reduce total costs. The formula used to calculate total costs is:

$$TIC = \left[\frac{D}{Q}\times S\right] + \left[\frac{Q}{2}\times H\right] + D \times C$$

Description:

TIC = Total inventory cost

D = Quantity of raw materials required

Q = Optimal quantity of raw materials purchased (obtained from the EOQ calculation)

S = Ordering cost per order

H = Holding cost per unit

C = Price per unit of raw material (Heizer and Render, 2017).

IV. RESEARCH RESULTS

1. Description of the research object

Benny's Wholesale Business is a trading business located in Tanjung Mudo Penawar Village, Sitinjau Laut District, Kerinci Regency, Jambi Province. This business was established in 2020. Benny's Wholesale sells various types of goods such as cooking oil, detergent, instant noodles, snacks, and other basic necessities. One of the items with a relatively high turnover rate is instant noodles, therefore, this item was chosen as the object of this research.

2. Merchandise Inventory Data for 2024

The merchandise inventory data (instant noodles) for the 2024 period is presented in the following table:

Table 1. Merchandise Inventory for the 2024 Period

No	Bulan	Jumlah barang masuk (perkarton)	Jumlah debarang keluar (perkarton)	Sisa barang (perkarton)	Biaya penyimpanan (Rp)	Estimasi biaya pemesanan (Rp)
1	Januari	90	78	12	1.200.000	322.000
2	Februari	80	70	10	1.200.000	322.000
3	Maret	110	101	9	1.200.000	322.000
4	April	87	77	10	1.200.000	322.000
5	Mei	115	102	13	1.200.000	322.000
6	Juni	112	98	14	1.200.000	322.000
7	Juli	98	88	10	1.200.000	322.000
8	Agustus	102	86	16	1.200.000	322.000
9	September	87	73	14	1.200.000	322.000
10	Oktober	103	90	13	1.200.000	322.000
11	November	125	111	14	1.200.000	322.000
12	Desember	121	109	12	1.200.000	322.000
Total		1230	1083	147	14.400.000	3.864.000
Rata-rata		102,5	90,25	12,25	1.200.000	322.000

Source: Benny's Wholesale Business Data Archive

The data in the table above displays merchandise inventory for the 2024 period, calculated from January to December 2024. The table explains several operational activities that occurred during the 2024 period. Total incoming goods in 2024 were 1,230 cartons, with an average monthly inflow of 102.5 cartons. Meanwhile, outgoing goods were 1,083 cartons, with an average monthly outflow of 90.25 cartons, with an average

remaining inventory of 12.25 cartons. From this data, it can be seen that during the 2024 period, Benny's Wholesale purchased more goods than it shipped.

3. Economic Order Quantity (EOQ) Calculation

The Economic Order Quantity (EOQ) calculation is performed to determine the optimal instant noodle order quantity to minimize inventory costs. The calculation results using the EOQ method are as follows:

$$EOQ = \sqrt{\frac{2DS}{H}}$$

$$= \sqrt{\frac{2 \text{ x } 1.083 \text{ x } 322.000}{1.200.000}}$$

$$= \sqrt{\frac{697.452.000}{1.200.000}}$$

$$= \sqrt{581,21}$$

= 24.10 rounded up to 24 cartons

Based on these calculations, it was determined that the optimal instant noodle order quantity for Benny's Wholesaler is 24 cartons per order. Benny's Wholesaler's required purchasing frequency is as follows.

$$= \frac{D}{EOQ} = \frac{1,083}{24} = 45,125$$ or rounded up to 46

Based on these calculations, Grosir Benny must place 46 annual orders per year, with approximately 3-4 monthly orders. This calculation shows that Grosir Benny can use the EOQ method to determine the quantity of goods to order in a planned manner and in accordance with the level of demand.

4. Safety Stock Calculation

The calculation of safety stock is as follows:

SS = (Maximum Sales - Average Sales) x LT

= (111 - 90.25) x 2

= 20.75 x 2

= 41.5 rounded to 42

Benny's Wholesaler must maintain safety stock to prevent product shortages in the event of a surge in demand or delays in incoming goods. Based on calculations, the amount of safety stock that should always be available in Benny's Wholesaler's warehouse is 42 cartons.

5. Reorder Point Calculation

The reorder point indicates when Benny's Wholesaler must reorder goods to ensure inventory is not depleted during the shipping period. In this study, the lead time is assumed to be 2 days, for a 312-day working year. The calculation of daily inventory requirements is as follows:

$$d = \frac{D}{dy} = \frac{1.083}{312} = 3{,}47 \text{ cartons per day}$$

The calculation for the reorder point is as follows:

ROP = SS + (LT × d)

= 42 + (2 × 3.47)

= 42 + 6.94

= 48.94 rounded to 49.

Based on the reorder point calculation, it shows that Grosir Benny should reorder if the remaining stock in the warehouse is 49 cartons. With an average demand of 3-4 cartons per day, reorders must be placed before stock runs out to maintain stock availability and avoid disrupting the sales process.

6. Calculating Total Inventory Cost (TIC)

Total inventory cost can be calculated using the following formula:

$$TIC = \left[\frac{D}{Q} \text{ x } S\right] + \left[\frac{Q}{2} \text{ x } H\right] + D \text{ x } C$$

$$= \left[\frac{1.083}{24} \text{ x } 322.000\right] + \left[\frac{24}{2} \text{ x } 1.200.000\right] + 1.083 \text{ x } 3.000$$

$$= 14.530.250+14.400.000+3.249.000 = 32.179.250$$

Based on the TIC calculation above, Grosir Benny must budget Rp. 32,179,250 for merchandise inventory costs for one year. This is allocated to streamline the budget for other purposes and generate business profits.

Compared to the situation before implementing the EOQ method, where incoming goods were greater than outgoing goods, the application of the EOQ method helps Grosir

Benny control order quantities to better align with sales levels. The results of this study align with findings from previous research conducted by Ariyola (2025), which showed that the application of the EOQ method proved more efficient in controlling raw material inventory, reducing order frequency, lowering operational costs, and ensuring smooth production at Mak Yem Home Industry. This is also supported by the results of research by Nasution and Thabrani (2024), which showed that the application of the EOQ method can reduce total inventory costs and provide a more planned ordering frequency compared to conventional methods. The findings from the research results support the results of this study that the EOQ method not only provides a structured calculation basis for making decisions on order quantities, but is also able to reduce the risk of excess inventory so that inventory management becomes more planned and efficient.

V. CONCLUSION

Based on the research conducted, it can be concluded that:

1. Inventory management at Benny's Wholesaler remains rudimentary, relying solely on estimates and experience when determining stock levels. Because this method lacks a clear benchmark, incoming goods often exceed outgoing goods, resulting in stockpiling and increased storage costs.
2. After calculating using the EOQ method, the number of orders placed becomes clearer. From this calculation, Benny's Wholesaler should ideally place orders approximately 46 times a year, or approximately 3-4 times per month, with an optimal order quantity (EOQ) of 24 cartons per order. Furthermore, the safety stock requirement of 42 cartons and the ROP of 49 cartons are also known, allowing them to place orders on time and avoid stockouts.
3. Inventory cost efficiency after implementing the EOQ method indicates that the EOQ method provides better inventory cost control compared to the previous system. While not solely measured by nominal costs, implementing the EOQ method provides clarity in calculating ordering and holding costs, and also helps reduce the risk of overstocking and understocking. Therefore, the EOQ method is considered more effective in supporting efficient inventory management at Benny's Wholesale.

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