

PHYSICAL INVENTORY PROCEDURES

You should periodically do a physical count of items in your warehouse and compare this to the inventory detail in the system. Differences may occur because of theft, broken items, misplaced items, or items mishandled in some other way. You would typically do this procedure at year-end but depending on your situation, you may choose to do it more often.

There are three steps to a successful inventory count:

- Organize the warehouse
- Proper cut off
- Controlling the count
- Entering the count properly
- Reviewing the results

Each of these steps are discussed in more detail below.

Organizing the warehouse

This step is probably the most neglected part of the inventory process.

Some suggestions on organization:

- Merchandise should be in one location as much as possible and arranged in an orderly manner.
- Floor and work areas should be cleaned.
- Orders in process should be completed and shipped or at least organized in a definite area of the dock.
- Merchandise of partially pulled orders should be returned to the shelves.

Proper cut off

Proper cut off of all warehousing activity prior to the count is often neglected or misunderstood. However, it is crucial that the cut off be done properly in order that an accurate count is recorded.

Physical Inventory Procedures Manual

Scott C. Dulebohn



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