

# PDF - DESIGN AND IMPLEMENTATION OF AN AUTOMATED COMPUTER BASED HOUSEHOLD INVENTORY SYSTEM - researchcub.info

## Introduction

A household's total investment in current asset is called gross working capital whereas the difference between current assets and current liabilities is the networking capital. These marketable securities, current receivables (debtors) and inventory. Inventory forms a substantial part of the current asset held in most industries, household and organization up to the tune of about 70%. Thus, the call for a very careful husbanding of materials Harry (2005). The term "inventory varies from establishment to establishment and household to household and hence can be defined in three different ways.

Inventory and hold for the household daily transaction

In the ordinary course of business and expenditures  
Are used in the process of consumption record keeping.

In other words, it does not necessarily refer to tangible merchandise on a shelf. The system then help to checks if the desired household items are in stock. If they are, the items made available for adequate use and consumption. The number of item inventory balance. The daily transaction consumption are recorded by the transaction – processing system which must account for the fact that a business transaction has just taken place. Besides monitoring controls system automatically, almost all inventory control system generate an assortment of report for management. The report may perhaps include, Rubin (2007).

- (a) Ordering of goods in economic quantity prevention of large build up to non-essential goods.
- (b) Reduction of losses due to inadequate inspection, damage of material, deterioration and obsolescence pilferages.
- (c) Provision of accurate base for costing accounting to the tediousness for the management and control of inventory.

Moreso, extra care should be pilferage, clerical errors and manipulations. The possibility of taking this lies on the fact that unlike other asset whose value are desirable from book of account. The value of all classes of inventory are derivable by physical check held on balance sheet data. They are stated at lower cost or net reliable values. Many household including peaceful hotel maintained a high level of stock which is the prerequisite for the discharge of their function at the balancing level. It is essential for the survival of a household, yet efficient control of that supply and its accompanying cost is equally crucial to success. Efficient management of inventory can mean the difference between profit and loss, success and failure. As the country is presently facing galloping inflation there is absolute need for the control of inventory in each household to ensure optimal result.

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