



Universitatea Tehnică a Moldovei

PERFEȚIONAREA MANAGEMENTULUI STOCURILOR ÎN SRL „VERDAGROTEH”

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Perfecționarea managementului stocurilor în SRL
„VERDAGROTEH”

Teză MBA
în cadrul programului „Management în Agribusiness”

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**Improving inventory management at
VERDAGROTEH SRL**

MBA Thesis

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ABSTRACTS

Author: Jemciujnicov Maxim. MBA thesis title: “Improving inventory management at Verdagroteh SRL.”

Keywords: inventory; SKU; ABC/XYZ; turnover; digitalization.

The thesis addresses the applied problem of inventory management in a small trading company specializing in spare parts and technical components for agricultural and related equipment. The structure of the thesis includes an abstract, contents, introduction, three chapters, conclusions and recommendations, bibliography. The first chapter reveals the theoretical and methodological foundations of inventory management, the second chapter contains an analysis of the enterprise’s activities for 2023-2025 and a diagnosis of the existing procurement and warehouse records system, the third chapter offers a model for improving inventory accounting and control.

The problem of the study is not the constant shortage of goods, but the insufficient formalization of inventory management accounting: there is no single analytical SKU card, automated statuses for slow-moving items are not assigned, mis-sorting is controlled primarily manually, and decisions on replenishment are not always related to turnover, supplier lead times and criticality of parts. The objective of the thesis is to improve the inventory management of Verdagroteh SRL, which does not require a drastic, expensive ERP transformation.

The research methodology includes a documentary analysis of financial statements for 2023-2025, analysis of sales and purchase registers, calculation of the structure of current assets, turnover ratios and inventory days, mapping of the warehouse process, SWOT analysis, ABC/XYZ classification elements, assessment of the criticality of spare parts and design of a digitalization roadmap. As a result, an automated inventory database, slow-moving monthly control regulations, mis-sorting measures, extended ABC/XYZ accounting logic and a KPI system were proposed. The practical contribution lies in the combination of financial diagnostics, SKU cards, risk statuses, replenishment rules and a digital roadmap into a single management model for small businesses.

ADNOTARE

Autor: Jemciujnicov Maxim. Tema tezei de master: „Perfecționarea managementului stocurilor în cadrul SRL "Verdagroteh"”.

Cuvinte-cheie: stocuri; SKU; ABC/XYZ; rotație; digitalizare.

Lucrarea abordează o problemă aplicativă de gestiune a stocurilor într-o întreprindere comercială mică, specializată în piese de schimb și componente tehnice pentru utilaje agricole și echipamente conexe. Structura lucrării include adnotarea, cuprinsul, introducerea, trei capitole, concluzii și recomandări, bibliografia. Primul capitol prezintă baza teoretică și metodologică a managementului stocurilor, al doilea capitol analizează activitatea întreprinderii în anii 2023-2025 și sistemul existent de achiziții și evidență a depozitului, iar al treilea capitol propune un model practic de îmbunătățire.

Problema cercetată nu constă în lipsa permanentă a mărfurilor, ci în formalizarea insuficientă a evidenței manageriale a stocurilor. În prezent, nu există o fișă analitică unică pentru fiecare SKU, statutul pozițiilor cu mișcare lentă nu este atribuit automat, riscul de încurcare a pozițiilor este controlat preponderent manual, iar deciziile de reprovizionare nu sunt întotdeauna corelate cu rotația stocurilor, termenul de livrare al furnizorilor și criticitatea pieselor. Scopul lucrării este elaborarea unui model aplicabil de perfecționare a managementului stocurilor, adaptat dimensiunii SRL "Verdagroteh" și realizabil fără o transformare ERP costisitoare și imediată.

Metodologia cercetării include analiza documentară a situațiilor financiare pentru perioada 2023-2025, analiza registrelor de vânzări și achiziții, calculul structurii activelor circulante, al coeficientului de rotație și al duratei de rotație a stocurilor, cartografierea procesului de depozit, analiza SWOT, elemente de clasificare ABC/XYZ, evaluarea criticității pieselor de schimb și proiectarea unei foi de parcurs pentru digitalizare. Rezultatele concrete constau în propunerea unei baze de date automate a stocurilor, a unui regulament lunar de control al pozițiilor slow-moving, a măsurilor împotriva încurcării pozițiilor, a unui sistem strict ABC/XYZ și a indicatorilor KPI. Elementul de noutate practică este integrarea diagnosticului financiar, fișei SKU, statutelor de risc, regulilor de reprovizionare și digitalizării într-un singur model managerial.

TABLE OF CONTENTS

LIST OF ABBREVIATIONS.....	9
INTRODUCTION	10
1 THEORETICAL AND METHODOLOGICAL FOUNDATIONS OF INVENTORY MANAGEMENT	12
1.1 Theoretical role of inventory management and analysis methodology	12
1.2 Specific characteristics of inventory, slow-moving items and mis-sorting.....	16
1.3 Digital tools, ABC/XYZ accounting and methodological basis of the proposed model	21
2 ANALYSIS OF THE CURRENT INVENTORY MANAGEMENT SYSTEM AT VERDAGROTEH SRL	27
2.1 General characteristics of the enterprise, assortment, customers and suppliers.....	27
2.2 Analysis of key financial and economic indicators for 2023-2025.....	30
2.3 Procurement analysis and warehouse inventory management process	33
2.4 SWOT analysis of the enterprise.....	37
3 MODEL FOR IMPROVING INVENTORY MANAGEMENT AT VERDAGROTEH SRL	40
3.1 Directions for improvement, digitalization and implementation of the inventory management model	40
3.2 Measures for an automated SKU database and ABC/XYZ control	44
3.3 Optimization of procurement, turnover control and warehouse processes	47
3.4 Effect evaluation, KPIs, risks and final implementation architecture	50
CONCLUSIONS AND RECOMMENDATIONS	58
BIBLIOGRAPHY	60

INTRODUCTION

The thesis consists of an introduction, three chapters, conclusions and recommendations, bibliography. The first chapter reveals the theoretical and methodological foundations of inventory management. The second chapter analyzes the enterprise, financial performance, purchasing, warehouse process and SWOT. The third chapter suggests areas for improvement: digitalization of the SKU base, ABC/XYZ control, measures for slow-moving items, reduction of mis-sorting, calculation of the reorder point, KPI and implementation roadmap.

The information base of the study includes financial statements of Verdagroteh SRL for 2023-2025, internal sales and purchase registers for July-December 2025, an enterprise questionnaire about warehouse processes, educational and scientific sources on inventory management, operational management, digitalization and financial analysis.

The research methodology is mixed and includes documentary analysis of financial statements and internal registers, economic analysis of the dynamics of income, cost, profit, assets and inventories, structural analysis of current assets, calculation of the turnover ratio and inventory days, process analysis of procurement and warehouse, SWOT analysis, ABC/XYZ classification, elements of the project approach and assessment of the estimated cost of implementation.

To achieve the goal, the following tasks were set: to study theoretical approaches to inventory management; characterize the company, customers, suppliers and assortment; analyze key financial and economic indicators for 2023-2025; assess the structure of current assets and inventory turnover; describe the purchasing and warehouse process; conduct a SWOT analysis; propose a model of digitalization, ABC/XYZ accounting, slow-moving inventory control, reorder points and KPIs.

The objective of the thesis is to develop a practically applicable model for improving inventory management at Verdagroteh SRL based on an analysis of financial indicators, the structure of current assets, procurement, sales, warehouse processes and weaknesses identified by SWOT analysis.

The object of the study is the inventory management system of Verdagroteh SRL. The subject of the study is the processes of procurement, storage, accounting, control and sale of spare parts, as well as tools for their digitalization and management control.

The problem of the study is that at Verdagroteh SRL, inventory accounting and control mainly rely on accounting registers and manual procedures. Such a system supports routine operations, but does not sufficiently support SKU analysis, control of slow-moving positions, prevention of mis-sorting, calculation of reorder points and operational monitoring of KPIs.

The relevance of the topic is determined by the fact that for companies working with spare parts and technical components for agricultural and mixed equipment, inventories are both a condition for stable sales and a significant source of financial burden. Insufficient inventory results in lost sales and customers, while excess inventory freezes working capital, increases warehousing costs and creates the risk of obsolescence.

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