

## **ABSTRACT**

NIA HANLIADI, *Analysis of Internal Control on the Management of Merchandise Inventories On Hari Hari Supermarket (guided by Mr. Darmansyah Hs, Ak., MM CISA)*

*Inventory of merchandise is the biggest asset and becomes the main source of income for trading company hence the need of good merchandise inventory management. Internal control for merchandise inventory should be made to protect assets from various irregularities and also to make inventory information credible.*

*The author analyzed the internal control of merchandise inventory at Hari Hari Supermarket with a quantitative and comparative descriptive method that aims to describe, compare and explain the results of observations and interviews.*

*Reviewed from the implementation and procedures of merchandise inventory management, the effectiveness level of internal control over the management of merchandise inventory with ICQ processing result obtained that Hari Hari Supermarket 70,6% has been quite effective. However, there are still deficiencies that need to be improved to better refine internal control over the management of merchandise inventories such as not keeping the company's assets safe properly.*

*Keywords : Internal Control, Merchandise Inventory*