

## **ABSTRACT**

*Citra Diniati, Analysis of Internal Control of Merchandise Inventory in The Company (Case Study on PT. Tri Inti Gemilang Company) Lead By Drs. Darmansyah HS, Akt, MM, CISA.*

*This study aims to determine the level of effectiveness of internal control over inventory of merchandise at PT. Tri Inti Gemilang. The research design uses descriptive comparative and champion method analysis with Guttman scale. The sampling technique used is purposive sampling. This research data was collected through the Internal Control Questionnaires involving 8 respondents from the internal company.*

*The results obtained based on the Internal Control Questionnaires show that internal control over overall merchandise inventory at PT Tri Inti Gemilang based on the analysis of the data method has a very effective value of 78.80%.*

*Based on the Champion method analysis the value is said to be very effective if the value is 76% - 100%. Then the results of the analysis above are said to be very effective. However, according to a good internal control system, this system needs to be re-examined because there are still several procedures that have not been carried out proportionally by the parties concerned. Therefore the company must establish and improve this internal control that has been very effective. This is to achieve the objectives of internal control can be carried out optimally and maintain the good name of the company.*

**Keywords: Internal Control, Inventory**