

ABSTRACK

Title : Analisis Pengendalian Internal atas Sistem Informasi
Persediaan Bahan Baku Pada PT. Victory Chingluh
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Study Program : S-1 Accounting

Inventory of raw materials is the most important asset that must be considered, because raw materials are one of the main components in the formation of a production process of a manufacturing company. Therefore the management of raw material inventory needs to get more attention in order to be able to improve a good internal control system. The purpose of this study is to see the level of effectiveness of internal control over raw material inventories at PT. VCI. The design of this study uses comparative descriptive analysis and Guttman scale Champion method analysis, wherein to compare the results of observations of implementation with established standard operating procedures and by distributing questionnaires to the parties involved in the supply of raw materials. The data of this study were collected through the Internal Control Questionnaires, based on the results obtained indicating that internal control over raw material inventories at PT. VCI has a value of 78.26% which is said to be very effective. But this needs to be re-examined because there are still some procedures that have not gone well. So from that the company needs to establish and improve internal control better to achieve company goals.

Keywords: Internal Control, Raw Material Inventory