

ABSTRACT

Title : *Analysis of Internal Control of Raw Material Information System in PT. Power Steel Mandiri*

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Study Program : *S-1 Accounting*

In the production process all companies will not be separated from the availability of raw materials. Inventories of raw materials are working capital that is important for the course of the company's operational activities, thus the amount of raw materials must always be available, meaning that the raw materials must remain at a predetermined amount. If the amount of inventory is too small can hamper the production process and if the amount of inventory is too large, it will cause landfill which will result in high costs incurred for maintaining and storing. Therefore an internal control system must be carried out for the supply of raw materials aimed at controlling, securing and managing the inventory of raw materials appropriately. The purpose of this study is to assess the effectiveness of internal control over the supply of raw materials. Data collection uses quantitative descriptive data analysis of the Guttman scale Champion method by distributing questionnaires to the Production, Purchasing, and Warehouse sections. Based on the results of the study, it can be concluded that the level of effectiveness of internal control over the supply of raw materials is very effective.

Keywords: Internal Control, Supplies Raw Material.