

## **ABSTRACT**

DEWI DEASITA. *Evaluation of the Internal Control System for the Management of Generic Drug Supplies (Case Study in St. Carolus Summarecon Serpong Hospital). Supervised by Drs. Darmansyah, HS, Akt, MM, CISA.*

*This study aims to determine the level of effectiveness of internal control over the management of generic drug supplies. 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 internal companies.*

*The results obtained based on the Internal Control Questionnaires show that internal control over the management of generic drug supplies in Rs St. Carolus Summarecon Serpong based on the analysis of the above method has an effective value of 67.5%.*

*Based on the Champion method analysis the value is said to be effective if the value is 51% - 75%. Then the results of the above analysis are said to be 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 effective internal control. 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 and Inventory.*