

ABSTRACT

MULA SISWANA, Audit Operations on the merchandise inventory in improving the effectiveness of the Pharmacy Association of Employees Lead Prosperous. (Led by Mr. Adrie Putra)

The purpose of this study to determine or assess the merchandise inventory management procedures, effectiveness in improving the supply of goods is already running in theory.

The results showed that the internal control over the merchandise inventory at the Pharmacy Association of Employees Lead Prosperous effective because there is a positive finding such good authority, an independent audit on a regular basis, and maintained the security of company property, but there are still deficiencies that must be corrected to better perfect internal control inventory the company is the separation of the functions that have not been going well and inadequate documentation.

Keywords: *Auditing, Internal Control, Inventory*