

ABSTRACT

KRISTIN NATALIA, Evaluation of Internal Control System Over Merchandise Inventory Management at PT. TrimitraSukses Indonesia (Led by Darmansyah SH)

Writing this thesis has the aim to determine whether the company has been implementing the system and recording procedures appropriate merchandise inventory management which has been implemented in the company.

Inventory is one of the element of the current assets in the balance sheet and is an importance asset in trading company. Therefore, the internal control over inventory management is very important to avoid the presence of an error that occurred due to human error in any calculating of inventory, it is necessary to physical examination (inventory check) on a regular basis to avoid any damage of the inventory stored too long.

This type of research is a qualitative descriptive data analysis based on the theory of the internal control system for the management of inventory and use ICQ (internal control questionnaires) as measured by the Guttman scale so as to provide complete information for the solving the problems encountered.

Based on the results obtained indicate that the level of internal control is achieved PT TrimitraSukses Indonesia has been running quite effective. The author suggest that the course of the company's activities can be optimized, the existing deficiencies should be corrected.

Keywords: Internal Control, Inventory, Effectiveness, Internal Control Questionnaires