

ABSTRACT

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THE ROLE OF THE INTERNAL CONTROL OF INVENTORIES AND SALES TO PREVENT DEPARTMENT

This study aims to determine the internal control system implemented by the company in inventory and sales to prevent irregularities. The method of writing in this study was carried out by means of interviews and observations. Data analysis was carried out by asking the shop owner what had not been applied to internal control. From data analysis and discussion, it can be seen that there is still weak internal control. This can be seen from the unavailability of recording of merchandise and sales as well as the absence of internal controls. Controls that can prevent irregularities in inventory and sales are still weaknesses. This can be seen from the storage of goods in warehouses that do not have item codes and the absence of a Point of Sale system. Judging from these conditions, it can be said that this shop has not implemented a good internal control system.

Keywords: Internal Control System; Deviation Prevention.