

ABSTRACT

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ROLE OF INTERNAL CONTROL ON THE CYCLE OF INVENTORY (CASE STUDY ON AMPERA STORES)

Trading companies are companies that carry out their business activities by buying merchandise from other parties and then selling them to companies under them/UMKM/the community at large. This study aims to provide input or design of an operational system for merchandise inventory procedures to minimize the loss of merchandise at Ampera Stores. The problem of losing merchandise that occurred at Ampera Stores was influenced by the absence of internal controls. The method used is a case study method, a qualitative approach, namely, descriptive analysis. From the results of research conducted at Ampera Store, it can be concluded that monitoring of merchandise inventory must also be carried out regularly once a month by the warehouse department through stock taking activities. So that the merchandise inventory control system that has been given to Ampera Stores is running well.

Keywords: Inventory, Internal control system, Lost merchandise