

ABSTRACT

Every company must doing their best effort to get maximum profit. In manufacturing company, inventory is one part that must monitored closely, especially raw material inventory. This is one reason why this object examined in this paper, the reason is to identify the importance of internal control to organize raw material inventory to get optimum level of inventory. In data collection phase, the writer interview the staff of the company and make hypothesis to calculate percentage of effectivity internal control in raw material inventory to get optimum level of inventory. After the interview, observation and calculate the questionnaire, the result is internal control in CV ARMICO have some control to get optimum level of raw material inventory. CV ARMICO already has internal control procedure to manage their raw material inventory. The weakness that writer found is the company do not have the minimum level of raw material inventory that should be kept in the warehouse. So writer make a suggestion for company to make some calculation to predict minimum level of raw material inventory that must be stocked.

Key words : Internal Control, Inventory Control, Raw Material, Optimum Inventory

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