

ABSTRACT

Rosyana. 2017. *Analysis of System and Procedure of Merchandise Inventory in Cahaya Limbung Mart Gowa Regency*. (Guided by Sultan Sarda and Linda Arisanty Razak)

This study aims to determine whether the implementation of inventory system and inventory system applied in Cahaya Limbung Mart is in accordance with the objectives of internal control. To obtain the necessary data then the authors use data collection tools in the form of interviews and literature. Data analysis method used is descriptive qualitative.

From the results of the research, it can be concluded that the existing system at Limbung Mart Light is adequate in accordance with the objectives of internal control that there are elements of internal inventory control merchandise and the management of inventory merchandise procedures are running effectively.

Keywords: Internal control system, Analysis, Inventory