

ABSTRACT

The company's internal control system is very important in protecting a company's assets from fraud, waste, and theft that may occur and be carried out by employees or other parties. Therefore, the internal control system in the company must be carried out properly and effectively in order to avoid errors or fraud that may occur in the company. Inventory of raw materials is the most important key in the company for smooth production in companies that produce a product. So we need an internal control system for raw material inventory with the aim of protecting assets or assets. This study aims to determine how the implementation of the internal control system on raw material inventory at CV. Silvi MN Paradila, so as to get a clear picture of the internal control of raw material inventory that has been implemented. The research method used is descriptive method, namely by conducting direct interviews with the main director of CV. Silvi MN Paradila. The results of research on CV. Silvi MN Paradila on the internal control of raw material inventory is quite effective, because the components of the internal control system have been implemented in CV. Silvi MN Paradila. It is hoped that in its application CV. Silvi MN Paradila can separate the duties or authorities of each section in the company to aim for an effective company organization.

Keywords: *evaluation, internal control system, raw material inventory.*