

Abstract

Raw materials are the company assets that must be safe guarded. The study was conducted to evaluate and analyze the application of the internal control system on the used ofraw materials against profit of PT (Persero) Anugrah Spectra Glass.

The data was collected through interviews, direct observation, documentation, and dissemination of questionnaires conducted to all managerial levels, totaling of 4 (four) and 15 (fifteen) employees from various divisions in PT (Persero) Anugrah Spectra Glass. Quantitative and qualitative descriptive analysis was used to analyze the results of the questionnaires.

The results of the analysis show that the application of internal control system on the used of raw materials in PT (Persero) Anugrah Spectra Glass needs a lot of improvement in order to increase profit.

The conclusion of this thesis the application of internal control system inventory on the used of raw materials, especially for authorization on transactions of the used of raw materials for the production process needs tobe improved in order to increase earning that strongly associates with company's going concern.

Keywords: application, internal control system, company assets,the used ofraw materials, thecompany's profit.