

**INTERNAL CONTROL SYSTEM ANALYSIS ON DISTRIBUTION  
CENTER PT PARAGON TECHNOLOGY AND INNOVATION**

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**ABSTRACT**

*This research was about the analysis of Internal Control System at distribution center PT Paragon Technology and Innovation. The purpose of this research is to determine whether the control conducted internally by the company has an effective and appropriate. This Analysis was executed based on the COSO and AICPA variables. This research used descriptive qualitative method.*

*The results of this research are indicate that the PT Paragon Techonology and Innovation has not been effective in performing Internal Control System, where significant and material weaknesses was found in the Internal Control System implementation.*

*Key Words : internal control, COSO, Analysis*