

**EVALUATION OF SEPARATION OF THE CONTROLLER  
FUNCTION AS AN ASPECT OF INTERNAL CONTROL  
(CASE OF STUDY : PT. DAYA ESA MULYA MANDIRI)**

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***ABSTRACT***

*The purpose of this research was to determine the effectiveness of the sales manager and internal control in the planning and control of sales and sales target achievement. And separation of the controller function as one of the important aspect in internal control. This research was using of the deskriptif kualitatif*

*. The result of this research will be showing that sales manager able to achieve sales targets, and that the company need to separate the controller function of internal control to avoid problem for the company*

*Key words : internal control, role of controller, planning, control of sales.*