

# Internal Control Effectiveness: A Case Study on Drug Supply in A Health Clinic

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## Abstract

Technological developments affect the level of drug sales. The impact of this will affect inventory, it is necessary to increase the effectiveness of internal control so that drug supplies are appropriate. This study aims to determine the test results of the effectiveness of internal control over drug supplies at the Primary Clinic of the Surabaya Naval Academy Health Service. The analytical tool used was a qualitative research method using a triangulation analysis test that included observation, interviews, and documentation retrieval techniques to measure the effectiveness of internal inventory control on the amount of drug inventory. The result of this study is the effectiveness of internal control of medicines and the process of drug inventory management procedures at the Primary Clinic of the Surabaya Naval Academy Health Office has been running effectively and by PSAK No.14.

## Keywords

drug inventor, effectiveness, internal control.

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