

## ABSTRACT

*In a trading company, merchandise inventory is a material asset that needs to be managed properly to maintain the quality. Dinas KUMKM Perindag Tasikmalaya finds seven kilograms of oranges that are not fit for consumption and a tin of biscuit which the packaging has been damaged in Yogya Mitrabatik department store Tasikmalaya. It suggests that there is a problem with inventory management. The objective of this study is to determine the influence of operational audit and internal control on warehouse management of Yogya Mitrabatik department store Tasikmalaya.*

*The inventory management at warehouse is controlled under warehouse management. Operational audit is useful as an evaluation procedure to ensure that the warehouse management is effective and efficient also provides recommendations for improvement. Moreover, internal control is useful to ensure that the implementation of warehouse management is in accordance with the regulations, maintain the supply securities, and to ensure that the warehouse operational activity is effective and efficient.*

*This study is using quantitative descriptive method. The population of the study are 100 employees involved in the warehouse management and internal auditors, 50 of them will be taken as samples. The samples consist of store manager, receive administrator, warehouse keeper, checker, service crew, and internal auditors. The data that used are premier data through observation, interview, and questionnaires, also secondary data obtained from the company document and literary studies. The analysis method is descriptive analysis, multiple linear regression, simultaneous test (F test) and partial test (t test).*

*The study found that all of the variables have been implemented well. The determination coefficient score is 0.337 which means that operational audit and internal control influence the management warehouse for 33,70%, while the rest is influenced by another variable which is not included in this analysis. The operational audit and internal control influence the warehouse management significantly and simultaneously. While partially, only internal control that significantly and positive influence on the warehouse management.*

*Based on the research results, it is advisable for management to improve coordination between the parties that involved in warehouse management, improve the warehouse facilities, and restrict the access to the warehouse. For internal auditor, it is advisable to increase the member of internal auditors, also to improve the participating in implementation of the recommendation to achieve the recommendation objectives.*

**Keywords : operational audit, internal control, warehouse management, effective, efficient**