

ABSTRACT

NICOPAL. *Evaluation of Internal Control of Accounts Receivable To Minimize Delay of Customer Payment (Case Study At PT Surya Kencana Pacific)*. Lead by Drs. Darmansyah, HS, Akt, MM, CISA.

The purpose of this research is to determine the level of internal control of accounts receivables at PT. Surya Kencana Pacific. The research design using Descriptive Comparative and Champion analysis method with Guttman scale. Sampling technique used is Purposive Sampling. This research data through Internal Control Questionnaires by involving 14 respondents from internal company.

Results of research using Internal Control Questionnaires shows the existence of internal control of account receivables at PT. Surya Kencana Pacific based on the results of the above analysis is very effective value is 85.24%.

Based on the analysis of this Champion method is very effective if the value is 76% - 100%. So the above analysis results that have been very effective. However, according to a good internal control system, this system needs to be reexamined because there are still some procedures that have not been implemented proportionally by the parties concerned. Therefore, companies must establish and improve these highly effective internal controls. This is to achieve the objectives of internal control can be implemented with the maximum and maintain the good name of the company.

Keywords: Internal Control and Accounts Receivable.