

## **ABSTRACT**

*AGUS SUCIPTO. 2018. Analysis of Internal Control System of Credit Sales and Accounts Receivable (Case Study at PT Mitra Ciptasarana). (Guided by Drs Darmansyah HS., Akt, MM, CISA)*

*The main goal of establishing a company is to earn maximum profit, one way through sales, both cash sales and credit sales. Sales of credit is valued more to increase sales volume, but credit sales have a risk that is bad debts. Expenses on bad debts can reduce the company's profit. Some phenomena of deviation on the system of credit sales and accounts receivable that occurred at PT. Mitra Ciptasarana seen from several things: the increase of accounts receivable from year to year, the decrease of receivable turnover ratio and an indication of the intervention of the head of the company in lending.*

*The purpose of this study is to know the description of Standard Operating Procedure (SOP), whether the implementation of credit sales and receivables system is in accordance with SOP, and how the level of effectiveness of internal control system at PT. Mitra Ciptasarana.*

*This study uses comparative descriptive analysis that is comparing SOP to the implementation of credit sales system and accounts receivable. And quantitative descriptive analysis using Champion analysis method with Guttman scale by calculating the percentage of "yes" answer from Internal Control Questionnaires (ICQ) to measure the effectiveness level of internal control.*

*The results of this study states that the internal control system of credit sales and accounts receivable at PT. Mitra Ciptasarana runs quite effectively each on the scale of 71% and 64%, with the findings of irregularities that the leadership of the company provides credit clearances to customers who have emotional closeness, not having the procedure of provision / allowance for bad debts, and the negligence of documentation against proof of payment by finance and accounts receivable.*

**Keywords: Internal Control, Credit Sales, Receivables, Guttman Scale.**