

## **ABSTRACTION**

DICKY ANDHIKA “*Evaluation of Internal Control Systems on Sale of Credit and Doubtful At PT. AAM Cab. Bekasi*” (Supervised by Drs, Darmansyah, HS, Ak, MM, CISA).

This study aims to determine the effectiveness of internal control over credit sales and billing in PT. AAM.

From the research results obtained by the internal control questionnaires, suggests that the internal control over credit sales and billing in PT. AAM based analysis methods champion, Guttman scale shows the value that is very effective is 77%, but it should be the provision of strict punishment to the sales, management needs to be a new method in granting credit to customers, customer order verification letter, and mapping areas for the billing section.

*Keywords: Internal Control, Credit Sales, redit, Guttman Scale*