

**ABSTRACT**

Title : *“ Analysis of Internal Control on Sales and Accounts Receivable to minimize doubtful accounts in PT. Sunjin HJ.”*  
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*The purpose of this research is to determine the suitability between implementation with Standar Operasional Procedure (SOP) and the level of effectiveness of internal control from selling and accounts receivable at PT. Sunjin HJ. This research uses primary and secondary data. The sample used is the employees at PT. Sunjin HJ as many as 5 respondents. Sampling in this research using purposive sampling technique. Data analysis method used is descriptive comparative and analysis of the champions method using guttman scale. The result of this research obtained are between the implementation of the Standar Operasional Prosedur (SOP) is appropriate and run well and based on Internal Control Questionnaire (ICQ) shows that the level of effectiveness of internal control over sales and accounts receivables as a whole at PT. SUNJIN HJ based on analysis of the method has a very effective value of 89,29%, the acquisition of sales 92,72%, the acquisition of accounts receivable by 91%, the acquisition from internal control of sales of 87%, and the acquisition from internal control of accounts receivable of 88%.*

*Key words: Sales, Accounts Receivable, Internal Control, Procedures, Implementation and Effectiveness Level Company.*