

ABSTRACT

DIAN NANDA SARI *Analysis of Internal Control over Sales of Credit and Accounts Receivable at PT. Adi Sarana Armada, Tbk (ASSA RENT). Guided by Drs. Darmansyah, HS, AK, MM, CISA.*

In a vehicle rental service company there will be a trade receivable in its activities. So we need a control system that can manage the receivables as well as possible. This internal control in the decision maker must be appropriate so that every lease given to consumers the trade receivables can be maintained and oversee the movement of accounts receivable to prevent bad and uncollectible accounts. The research method used is descriptive comparative because this study aims to compare the implementation with the previous Standard Operating Procedures (SOP) of the company in search of alternatives and provide suggestions on the existing problems. The type of data used is primary data taken from audited financial statements (www.idx.co.id), namely accounts receivable and secondary data are the results of interviews and observations in companies related to this research purposive sampling method. Results from research at PT. Adi Sarana Armada, Tbk, the problems with the sale of credit and trade receivables are due to the sales section pursuing sales targets and the collection of accumulated accounts.

The conclusion of this study is that the sales of sales on sales targets and accounts receivable are used to minimize uncollectible receivables well enough, but there are still shortcomings, namely not making statement of receivables on each period due to accumulation of invoices that have not been paid by customers.

Keywords: *Checking sales accounting and accounts receivable.*