

## **ABSTRACT**

DIANA RATNA SARI. *Internal Control Evaluation of Sales of Credit and Accounts Receivable at PT. Intiroda Makmur is guided by Drs. Darmansyah Hs, Ak., MM, CISA.*

*PT. Intiroda Makmur is a private business entity engaged in the manufacturing industry of spokes, nipples, drawn steel wire, steel rods, galvanized steel wire, irone wire, pc bars located in the Tangerang region. This Research was to evaluate the application of the internal control system on the sale of credit and accounts receivable at PT. Intiroda Makmur, and also provides suggestions or recommendations on the findings of non-conformities that are expected to be a good input for the company. Data was collected by interview method, observation, and questionnaire spread. In this analysis used a comparative descriptive research method. The results of the research show internal control of credit sales and account receivable at PT. Intiroda Makmur is effective. Although it has been effective but control has not been running perfectly because there are still discrepancy that have fatal consequences for the survival of the company.*

**Keywords: Internal Control, Credit Sales, Accounts Receivable**