

ABSTRACT

EDY SURYANTO. *Analysis of Internal Control on Credit Sales and Billings To Minimize Doubtful at PT.X* (led by Drs. Darmansyah, HS, Akt., MM)

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

From the research results obtained by internal control questionnaires, suggests that the internal control over credit sales and billing at PT. X based on the analysis by method of Champion, Guttman scale highly effective value is 83.30%.