

## **ABSTRACT**

*ESTIK HARIYANTI "Evaluation Procedures Approval Credit Risk Minimizing Losses In Doubtful On Leasing Motor Company At ABC Pt Finance, Tbk", (which is led by Mr. Darmansyah Hs, Akt, MM. CISA).*

*This study aimed to find out the internal control system for the management of credit sales and accounts receivable at PT ABC Finance, Tbk is in conformity with the criteria for good internal control.*

*This study uses data receivable at PT ABC Finance, Tbk on a few customers for the recording period 2012-2014, this study uses the Internal Control Questionnaire as media studies and calculated using Guttman scale to be able to obtain the desired results.*

*The results of this research are control credit sales and receivables at PT ABC Finance, Tbk has been operating effectively, but need to increase the selection of credit to the customer and an increase in terms of the separation of functions and authority, especially in the credit and manufacture of reserve for bad debt as well as penalties for late payment.*

*Keywords: Internal Control, Credit Sales, uncollectible receivables, Guttman Scale*