

## **ABSTRACTION**

Desi ana Analysis Simbolon internal control procedures of credit purchases and payments of trade payables at the company PT.DM (Supervised by Drs, Darmasnyah, HS, AK, MM, CISA)

This study aims to find out directly on the system of internal control PT. DM in the purchase procedure of credit and debt repayments need. Using descriptive comparative research design using Guttman method in which data source is the primary data. The sample used in this research was the respondents amounted to 24 people by distributing questionnaires. The sampling technique used purposive sampling. The results of research testing showed that the implementation of the internal control procedures of credit purchases and payments of trade payables at the company has been run very effectively with a value 83%

Although said to be effective but if viewed from good control it needs to be further investigated because there are some procedures that have not been implemented consistently by the relevant parties. So the company must continue to maintain application-application of internal control that has been run effectively, even parties should further improve in order to achieve the objectives of the internal control will be done well, and the good name of the company is maintained.

Keywords: internal controls, procedures and practices, effectiveness of the company