

ABSTRACT

IRNA OCTAVIA, Analysis of Internal Control on Credit Sales and Account Receivable in PT. LJT (led by Drs, Darmansyah, HS, Ak, MM, CISA).

This study aims to determine the effectiveness of internal control over credit sales and billing account receivable in PT. LJT. This study uses data receivable in PT. LJT period of January to December 2015.

From the research results obtained by the internal control questionnaires, suggests that the internal control over credit sales and billing account receivable in PT. LJT based analysis method Champion, Guttman scale highly effective value is 79,44%. But on the need for communication with the sale of the accounts receivable and the need for the separation of functions dan powers, especially on the part of recording receivables with billing and the need for the manufacture of a warning letter along with fines for customer receivables was overdue.

Keyword: Internal Control, procedures and implementation, effectiveness of the company