

## ABSTRACT

Jelyta Naibaho Analysis of Internal Control on Credit Sales to Minimize Bad Debts in GMJ HOTEL (led by Drs, Darmansyah, HS, Ak, MM, CISA).

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

From the research results obtained by the internal control questionnaires, suggests that the internal control over credit sales and billing in GMJ HOTEL based analysis method Champion, Guttman scale highly effective value is 68,15%.