

ABSTRACT

JENNY, *Evaluation of Internal Control System of PT . MST Bank , Tbk branch of North Jakarta (guided by Drs. Darmansyah HS., Ak., MM, CISA)*

Study objective is to gain direct knowledge of the internal control system of PT . MST Bank, Tbk branch of North Jakarta on provision of credit. The research design are used comparative descriptive to this research is the Guttman method research, where the data source is using the primary data source. The sample used in this study came from the 20 questionnaires from 20 respondents with particular characteristics and specific traits. With purposive sampling. Research result shows that the implementation of procedures of internal control over provision of credit to the company has been run very effectively with a high value, 84.17 % . Although the result said to be effective but if examined from a good internal control theory the company internal control over provision of credit still needs further study because there are some procedures that have not been implemented consistently by the company.

PT . MST Bank, Tbk branch of North Jakarta should be able to maintain internal control system that has been running effectively, and keep on making improvement in order to achieve the objectives of the internal control can be done well, and the company's reputation will be well maintained .

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