

ABSTRACT

Marzelyna Christanti, *Evaluation of Internal Control Over Sales & receivable at PT . Bangun Cipta Perkasa (Supervised by Drs , Darmansyah , HS , Ak , MM , CISA) .*

This study aims to determine the effectiveness of internal control over credit sales and billing in PT . Bangun Cipta Perkasa .

From the research results obtained by the internal control questionnaires, suggests that the internal control over credit sales and billing in PT . Bangun Cipta Perkasa based analysis methods champion, Guttman scale shows the value of highly effective, are 81.7 %.

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