

ABSTRACT

Mery Zona Marbun *Analysis of Internal Control on Credit Sales to Minimize Bad Debts in PT. IV* (Guided by Drs, Darmansyah, HS, Ak, MM, CISA).

This study aims to determine the effectiveness of internal control over credit sales and billing in PT. IV. 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 30 questionnaires from 28 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, 81,55%.

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. IV 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 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.