

ABSTRACT

Yopi Yonanes Analysis of Internal Control on Credit Sales and Bad Debt in PT. SBS (led by Drs, Darmansyah, HS, Ak, MM, CISA).

This study aims to determine the effectiveness of internal control over credit sales and receivables management in PT. SBS. The study design used in all cases using Comparative Deskriptif Champion Guttman scale analysis. The sampling technique purposive sampling wearing a sample of 25 people. From the research result obtained by the internal control questionnaires, suggest that the internal control over credit sales and receivables management at PT. SBS based analysis methods Champion, Guttman scale shows the value oh highly effective is 86,66% and 83,33% on sales in accounts receivables.

Although said to be very effective, but if the deeper revisited by good internal control system, needs to be checked again because some of the procedures have been carried out proportionally by the parties concerned. Therefore, the company must apply even increased internal controls have been effective. This is to achieve the objectives of internal control implemented optimally and maintain the company's good.

Keyword : Internal Control, Procedures, Implementation and Effectiveness Level Company