

## ABSTRACT

JESICA Analysis of Internal Control Over Sale Credit and Bad Debts At PT. TSM ( led by Drs, Darmansyah, HS, Ak, MM, CISA ).

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

From the research results obtained by the internal control questionnaires, suggests that the internal control over credit sales and billing in PT. TSM based analysis method Champion, Guttman scale highly effective value is 78,88%.

Keyword : Intenal Control,over sale credit,bad debts and,billing.