

ABSTRACT

RITA, *Evaluation Of Internal Control Over Credit Sales And Accounts Receivable At PT. SS (guided by Drs, Darmansyah HS., Ak., MM, CISA)*

This study aims to determine the effectiveness of internal control over credit sales and accounts receivable at PT. SS.

From the research results obtained by the internal control questionnaires, suggests that the internal control over credit sales and accounts receivable at PT. SS based analysis method Champion, Guttman scale indicates the effective value is 73,62%.

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