

ABSTRACT

Lilis Nuraini Analysis Evaluation internal control on the sale of credit and receivable venture at PT. Ultra Abadi (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. Ultra Abadi.

From the research results obtained by the internal control questionnaires, suggests that the internal control over credit sales and billing in PT. Ultra Abadi based analysis method Champion, Guttman scale highly effective value is 84%.