

ABSTRACTION

Julianny Wijaya, Evaluation of the Internal Control Procedures of Credit Purchase and Payment Accounts payable PT PID, which Supervised by Drs, Darmansyah, HS, Ak, MM, CISA.

This study aims to determine the effectiveness of internal control, especially in the credit purchase procedure and payment of trade payables, as well as providing advice or recommendations on the findings during the study which is expected to be good for the company.

From the research results obtained by the internal control questionnaires, suggests that the internal control procedures of credit purchases and payments of trade payables at PT. PID based analysis methods champion, Guttman scale shows the value of highly effective, namely 78,67%

Keywords: internal control procedures of credit purchase and payment accounts