

## **ABSTRACT**

**WIDYA NINGSIH.** The analysis of Internal controls over credit sales and account receivable at PT. Smailingtour & Travel Service. Lead by **Drs. Darmansyah Hs, Akt, MM, CISA**

This research aims to know the level of effectiveness of internal control of credit and account receivable PT. Smailingtour & Travel Service. Using the comparative Descriptive design research and analysis method of Champion with scale Guttman.

The research results obtained based on Internal Control Questionnaires indicate that internal control of credit and overall account receivable in PT. Smailingtour & Travel Service based on the analysis of the above methods has a very effective value is 85.28%

Based on the analysis method of Champion the value is said to be very effective is if the value of 76%-100%. Then, the result of the above analysis can be said to be very effective. However, according to the system of internal control is good, this system needs to be checked back because there are still some procedures that have not been executed by the parties proportionately – related parties. In connection with this, companies must establish and improve internal control which have been very effective. This, in order to achieve the objectives of internal control can be done with a maximum as well as maintain the company's good name.

**Keywords: Internal controls, credit sales and Account Receivable**