ABSTRACT

Research conducted by the authors was carried out on the CV. Pratama Karsa. Phenomena that occur in this company is the lack of oversight that resulted in a delay in depositing and the discrepancy between the amount paid by the number of sales that occurred and the lack of communication are established so that the resulting differences between the activities with the policies prescribed by the company. The purpose of this study was to determine the condition of the sale, implementation of internal controls, and constraints as well as the solution by CV. Pratama Karsa. Object of research the authors take is internal control of sales at CV. Pratama Karsa. The method used by writer is descriptive method where the researcher does not change, add or make manipulation of the object and expose it just look in the form of a research report in a straightforward and candid.

Research has been conducted by the authors, suggests that the condition of the sale of CV. Pratama Karsa has been good enough this can be seen from the always increasing orders from customers, only in the year 2008 alone there is a decrease of dikibatkan by the lack of attention because of market competition, but after a decline in 2008, CV. Pratama Karsa continuously increasing annually, although there are constraints in terms of deposits. The results also showed that the application of internal control on the CV. Pratama Karsa not good, because it still a lack of supervision and lack of communication that will result in no tersampaikannya information from management to sales. And show that the solution of internal control is done by CV. Pratama Karsa is good because it can menimimalisir constraints that occur on the tardiness deposit with the lack of communication that exists to make the control of the company is not running optimally.

Keywords: Internal Control of sales