

**EVALUATION OF INTERNAL CONTROL IMPLEMENTATION
RECEIVABLES ON COOPERATION SAVINGS AND LOANS
“MAJU JAYA”**

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ABSTRACT

For a credit union that moves the impact of savings and loans, the loan is the biggest source of income, so that the accounts presented in this report should not be mis-leading, because it can result in wrong decisions. In addition the policy should recognize loans made in writing and either to avoid a bad loan.

Data collecting technique applied is documentation, interview, and observation. Data analytical technique applied is analyzing descriptive that is description of giving system of credit and internal control system applied in Koperasi Simpan Pinjam Maju Jaya. Analyzing done by the way of comparing theory taken as base in research. If result of this as according to theory, hence internal control system can be told good. Result obtained in this research is system internal control to giving of credit in Koperasi Simpan Pinjam Maju Jaya still weakening because has not fulfilled fundamental elements in internal control system.

End of the study will indicate the presence of the implementation of Internal Controls will prevent misuse of funds and application controls over accounts receivable would have applied under control according to the Credit Unions "Maju Jaya".

conclusion that internal control systems owned cooperative has been good enough. Compliance test is then performed to prove whether system of internal control is effective or not. To see if the outstanding amounts have been presented fairly and in accordance with Standard Financial Accounting, then made a reference in the audit program to audit accounts.