

ABSTRACT

Internal control is the method or plan it to his organization ' s leaders that all activities related to the company is doing well efficient, and are coordinated with the aim of maintaining property firm, create a report accounting that can be dipertanggung jawabkan and success of the policies company management

The purpose of this research are how to know the procedurs and implementation of internal control for right to use the place and cash receipt at PD PASAR JAYA, point of this research is to analyze internal control for right to use the place and cash receipt PD PASAR JAYA which is comparing with internal control theory

This Research used qualitative method and the information of this research are collected by documentation, observasion and interview

Based on the result of the research by analyze internal control for right to use the place and cash receipt of PD PASAR JAYA showing the responsibility specified company operational standart procedures and appropriate with internal control theory

PD PASAR JAYA has done internal control over the cycle of sales and acceptance of cash with the organizational structure that separates the responsibility of fungsionalnya to inadequate

Keyword : Right to use the place, Cash Receipt, Internal Control Theory