

ABSTRACT

This study aims to determine there any influence of the internal control system of credit to the effectiveness of the return of receivables finance company in the city of Palembang. Samples were determined using purposive sampling method. The sample was manager of managers involved in the provision of credit is a branch manager, marketing head (new vehicle / resale), credit section head, section head of collection, and other managers involved in the scope of the internal control system. Hypothesis testing using regression analysis with SPSS ver moderation. 17. The test results showed that the results of the internal control system influence the effectiveness of the return of credit receivables.

Keywords: Credit Internal Control System, Effectiveness Returns Receivables