

ABSTRACT

FATMA NUNE, 921409119. 2013. *Influence on the effectiveness of internal control accounts receivables at PT. BPR Mega Zanur Gorontalo city. Thesis. S1 Accounting Studies Program, Department of Accounting, Faculty of Economics and Business, State University of Gorontalo. Mr. Sahmin Noholo, SE., MM, Supervisor I and Hj Valentina Monoarfa, SE., MM, Supervisor II.*

This study aims to examine and determine the effect on the effectiveness of internal control accounts receivables at PT. BPR Mega Zanur Gorontalo city. The population in this study were all employees at PT. BPR Mega Zanur Gorontalo city. The data used are primary data obtained through questionnaires. The method used is quantitative, non-parametric regression analysis.

The results showed the influence of control variables accounts receivables of the effectiveness shown by the coefficient of determination (r^2) = 0.604, this means that the influence of the effectiveness of control accounts receivables for 0.604 or 60.4%.

Keywords: internal control accounts receivable, accounts receivable revenue effectiveness.