

ABSTRACT

This study aims to determine how much influence the internal control accounts receivable to the accounting information system. The variables studied were: Internal Control Accounts Receivable (X) and Accounting Information System (Y). Research was conducted on 9 Funding or Finance Company Branch in West Bandung Regency and Cimahi City.

The method used in this research is survey method with descriptive analysis approach and associative analysis. The data collection is done by distributing questionnaires to the respondents at 9 Branch Funding or Finance Company in West Bandung Regency and Cimahi City.

The population in this study are employees at the parts in finance or finance company directly involved in the implementation of internal control accounts receivable and accounting information system totaling 31 people. The sample used in this study is the entire population of 31 people, so the sampling technique used is sampling saturated. Data analysis techniques used in this study is a simple linear regression and hypothesis test used is the t test (partial).

Results of research conducted showed that partially (t test) internal control accounts receivable significantly influence accounting information system of 29.8%, and the remaining 70.2% (100% -29.8%) affected by other factors that not observed in this study, such as leadership style, internal control audit of information system, data quality and others.

Keyword: *Internal Control Accounts Receivable, Accounting Information System.*