

## **Abstract**

*A good accounting information systems required for the achievement of company objectives and to support the effectiveness of internal controls of sales and receivables. Internal control system is needed to supervise the activities of accounting information systems that will eventually yield the needed information in the company's decision-making and support the provision of management functions and support the daily operations of the company.*

*The purpose of this study was to determine how the implementation of accounting information systems, internal control of sales, internal control of receivable and whether the accounting information systems influence internal control of sales and internal control of receivables at PT Pos Indonesia (Persero) Regional V.*

*The study was conducted in PT Pos Indonesia (Persero) Regional V, with a sample of 38 respondents, the sampling technique is saturated samples. The method used in this research is descriptive analysis with quantitative approach through simple linear regression and hypothesis testing. Statistical tests using SPSS.*

*From the data processing, it can be concluded that the accounting information system, internal control and internal control sales receivables at PT Pos Indonesia (Persero) Regional V on implementation has been going well. Partially accounting information systems affect the internal control of sales and accounting information systems also affect internal control of receivable in PT Pos Indonesia (Persero) Regional V.*

*This study has implications for employees of PT Pos Indonesia (Persero) Regional V as motivation to improve the performance of accounting information systems to improve the effectiveness of internal control and internal control of receivable.*

**Keywords:** *Accounting Information System, Internal Control. Sales, Receivable.*