

## **ABSTRACT**

*Sales represent one of aspect which is necessary for company effort to obtain profit. Unfavourable sales management directly will harm company. Therefore company need to provide internal control system of sales in order to lessen the possibility of the happening of deviation, extravagance, ineffectiveness and inefficiencies which can harm company. PT. Industri Lift Indo Nusantara Semarang Branch apply such a sales system poured in Company Operational Standart Procedure which is arrange about how process of its management and sales ought to be conducted.*

*Target of this Research is to conduct evaluation of internal system sales service control at PT. Industri Lift Indo Nusantara Semarang Branch. Data collected by observation and interview method. Analysis conducted by qualitative and quantitative method, comparing theory with reality, and also examining related document by using attribute sampling stop or go sampling model.*

*Pursuant to the evaluation, showing that internal system sales service control at PT. Industri Lift Indo Nusantara Semarang Branch which covering organization chart, system of authorization and record-keeping procedure, healthy practice and also employees which is qualified according to its responsibility specified by Company Operational Standart Procedure and has not digress from theory of accountancy science.*

*Key words : internal control system, sales, attribute sampling, stop-or-go sampling.*