ABSTRACT

PT. PLN (Persero) Distribution West Java and Banten play a role in the distribution of electric power in numbers and adequate services to improve the welfare and prosperity of society as a fair and equitable. PT. PLN (Persero) Distribution West Java and Banten has a working area which covers all of West Java and Banten. In carrying out the tasks and activities, PT. PLN (Persero) Distribution West Java and Banten has 13 branches spread across West Java and Banten, namely, 2 workshops and 1 unit of distribution arrangements, assisted by 79 rayon / branches, 11 sub-branches, 147 offices by 1057 assisted services where payment account

The methode used in this study the author is descrptive analysis methode. The methode aims to create a description/picture of the company in a systematic, factual,accurate, regarding the properties and phenomena are investigated. Ultimately this methode is used to find solutin to the problem under study

The amount of receivables that have not been in the pay off by the customer or consumer receivables will cause jams, PT PLN (Persero) will menghapusan accounts receivable that were previously stalled or not smoothly converted into doubtful accounts which already have no benefits. To prevent losses, PT PLN (Persero) will eliminate it. And procedures in the elimination of doubtful accounts already comply with the provisions applicable in accordance with company policy.