ABSTRACT

ANALISYS OF BAD DEBT BY AGING OF BAD DEBT AT PT. BHANDA GHARA REKSA (PERSERO) CABANG BANDUNG

In their activities of PT. BGR transaction services in two ways: by cash will go into the company's cash and on credit that will lead to accounts receivable. None of the companies expect that of so many debtors are some who can not pay their obligations even though the credit granting process has been investigated as well as possible. Receivables past due and not paid it will lead to bad debts in the PT. Bhanda Ghara Reksa.

The method used in this research is descriptive analysis method is a method that aims to create a description / picture of the company in a systematic, factual, accurate, regarding the properties and phenomena are investigated. Ultimately this method is used to find solution to the problem under study.

PT. Bhanda Ghara Reksa often make lists of accounts receivable by age (aging schedule) is to classify the receivables at a certain period to facilitate the calculation of receivables outstanding and then calculating the loss reserve accounts to be charged at the end of the period to accommodate the possibility of bad debts. By using the age of receivables, PT. Bhanda Ghara Reksa can know the position of accounts receivable at a certain period so as to take proper financial policies and to describe how big influence on company's financial condition.

Keywords: Bad Debts and Aging of Receivable