ABSTRACT

Analysis Recording of Customer Accounts Receivable In the PT. PLN (Persero) Distribution West Java and Banten

The research was conducted at PT. PLN (Persero) Distribution West Java and Banten. The main purpose of this study was to determine the recording of customer receivables PT. PLN (Persero) West Java and Banten Disttibusi

The method used in this study was to descriptive method, which is a method used to describe an outcome of research but not used to make broader conclusions. The data was collected by conducting direct observation of the object to be studied and the literature conducted by reading and studying books related to the problem.

The results of this study is the analysis of customer accounts receivable records PT. PLN (Persero) Distribution West Java and Banten, starting from the published account in a later recording of receivables and payment of late fees further notes receivable changes smoothly into the next doubtful accounts allowance for doubtful accounts of sales. Receivables are then reported to the Accounting function to be recorded as revenue for the PT. PLN (Persero) Distribution West Java and Banten.

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Keywords: Analysis of Recording, Recording Receivables