## *ABSTRACT*

***Review of Risk of Credit Sales In Public Service Business Unit (Store) Koperasi Pegawai Republik Indonesia (KPRI) HANUKARYA Bandung***

*Selling is one of activities in cooperation for serve the necessity of cooperation's member. One of Public service Business Unit (Store) KPRI HANUKARYA Bandung in selling is with presence of credit sales. Credit sales are one kind of sales where when goods or services are surrender, payment of it is not immediately finished in that moment. The payment could be finish in several days till several months. In credit sales that payment not finished in that moment, it is also can bring about risk. The main purpose of this research is to know risk of credit sales in Public service Business Unit (Store) KPRI HANUKARYA Bandung.*

*The method used in this research is descriptive analysis method, it is the method that purpose to describe company in accordance with systematic, factual, accurate about characteristics and phenomena that observation. Finally, this method used for find diving problems. Data collection is done by direct observation with the parties concerned and the research literature is done by reading books related to the problem under study.*

*The result of this research is that credit sales indeed susceptible with risk. Risk of credit sales occurred likes in the theory. This case indeed possibility of cooperation's member (costumer) cannot finish requisite of credit sales and possibility of KPRI HANUKARYA (seller) suffer financial loss.*



***Keyword: Sales, Credit Sales, Risk of Credit Sales***