

ABSTRACT

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RECEIVABLES MANAGEMENT AT PT PERUSAHAAN LISTRIK NEGARA (PERSERO)

PT Perusahaan Listrik Negara or PT PLN (Persero) is part of a Company under the auspices of an Indonesian state-owned enterprise (BUMN) engaged in electricity. The purpose of this report is to provide a deeper understanding of accounts receivable management in the context of an electricity company and to apply the accounting theories learned in college to practice in the world of work. Practitioners have been positioned in the trading department to apply the concept of receivables management, including inputting, recapitulating the control of temporary disconnection credit, requesting unloading, reconciling customer payments, sending invoices and making billing notes. Through this activity, practitioners not only gain technical knowledge but also develop soft skills needed in the world of work. This report is expected to contribute to the development of higher education curriculum and strengthen cooperation between universities and industries.

Keywords: Invoice, Reconciliation, Note