

ABSTRACT

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ANALYSIS OF INTERNAL CONTROL OF ACCOUNTS RECEIVABLES TO MINIMIZE BAD DEBT AT PT LEON BOGA SENTOSA

While doing professional work at PT Leon Boga Sentosa, Practitioners work under the supervision and guidance of the Director. In professional work, Practitioners have the opportunity to do work related to the sales and marketing department, one of their duties is to analyze and create strategies to minimize bad debts. In carrying out this task, the practitioner uses several strategies, including maintaining good relations with customer, coordinating bad debts to the company and customer by ensuring invoices are due and collecting receivables that must be paid by customer, as well as providing promotions or price offers.

Keywords: *Bad Debt, Internal Control of Accounts Receivable, Customer, Purchase Order*