

ABSTRACT

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THE PROCESS OF MANAGING AND COLLECTING ACCOUNTS RECEIVABLE AT PT ALAM SUTERA REALTY TBK

In conditions of intense and competitive competition among human resources, it requires every human resource to be able to adapt well. Every Human Resource (HR) that is able to adapt well will certainly have an advantage in the knowledge and skills needed in the world of work. To produce quality human resources, it is necessary to have the role and responsibility of the university as a higher education institution to carry out science and technology learning activities in order to improve the competencies possessed by human resources, namely students. One way that universities can do is to carry out professional work education (KP) in order to improve the skills and creativity of students and students in the world of work. The practitioner carries out the Professional Work program within a period of 3 months with a total of 440 working hours at PT Alam Sutera Realty Tbk. PT Alam Sutera Realty Tbk is a company engaged in property development. During its implementation, the practitioner is given work related to the process of managing, examining and collecting the company's accounts receivable, besides that the practitioner is also given work to increase the knowledge of the practitioner such as assessing customer purchase risk, recording employee incentives, to preparing documents for the customer credit contract process. Broadly speaking, the application of theory related to PSAK43, risk control activities, and estimates for bad debts of the company are in accordance with the practice that occurs at PT Alam Sutera Realty Tbk.

Keywords: Examination, Billing, Accounts Receivable, PSAK 43