

ABSTRACT

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RISK ANALYSIS OF IMPORT PAYMENTS AT PT ASG

While carrying out professional work at PT ASG, the practitioner works under the supervision and guidance of the Finance and Accounting Dept. In professional work, the practitioner has the opportunity to be directly involved in the implementation of import payments at PT ASG such as Telegraphic Transfer (TT), sight L/C, usance L/C and recording of these import transactions. The analysis process carried out by the practitioner during the KP is to make import payments for TT, L/C Sight and L/C Usance so that the practitioner knows the process, flow, policies and requirements for paying for these import transactions and recording these import transactions. Starting from checking the completeness of documents, invoice value, invoice date, due date and other things that are part of the import payment process. Analysis of the implementation of this professional work is carried out with the aim of finding out the obstacles and their solutions in overcoming these obstacles such as things that are obstacles to import payment transactions.

Keywords : telegraphic transfer (TT), L/C sight, L/C usance, Letter of Credit, import.