

INTISARI

PROSEDUR PENAGIHAN PIUTANG IKLAN PADA PT. MEDIA TRIBUN YOGYA

Piutang merupakan sumber kas masuk perusahaan. Kas merupakan aset perusahaan yang harus dijaga stabilitasnya. Prosedur penagihan piutang sangat dibutuhkan oleh suatu perusahaan guna memastikan bahwa konsumen ditagih atas semua penjualan, faktur akurat dan bukti-bukti transaksi disimpan secara baik. Penelitian ini bertujuan mengetahui bagaimana prosedur penagihan piutang iklan yang diterapkan pada PT. Media Tribun Yogya.

Penelitian ini menggunakan metode deskriptif kualitatif, yaitu suatu metode penelitian guna mengumpulkan data dan informasi yang kompeten dan relevan dengan topik penulisan, kemudian diambil suatu kesimpulan. Pengumpulan data dilakukan dengan cara observasi, dan studi pustaka.

Hasil penelitian yang telah dilakukan memberikan kesimpulan bahwa Prosedur Penagihan Piutang Iklan pada PT. Media Tribun Yogya sudah memadai, meskipun diperlukan adanya perbaikan terhadap bagian yang terlibat dalam sistem, dokumen yang digunakan dan pengendalian intern.

Kata kunci: Prosedur, Penagihan Piutang

ABSTRACT

PROCEDURES OF ADVERTISEMENT ACCOUNT RECEIVABLE COLLECTION AT PT. MEDIA TRIBUN YOGYA

Accounts receivable is one of the company's cash resources. Cash is a company's assets that must be stability maintained. Procedures of accounts receivable collection is very needed to ensure that the costumer is billed for all sales, the invoice is accurate and the customer account are really stability record. This study aims to determine how the procedures of accounts receivable of PT.Media Tribun Yogya.

The author conducted research using descriptive analytical method, which is a method pf research conducted to collect data, information that is competent and relevant to the topic of writing and then taken to a conclusion. Data collection was done by observation and literature study.

From the research, the authors concluded that the procedures of advertisement account receivable collection at PT.Media Tribun Yogya was sufficient, although some improvements are reuquired to the parts involved in the system, documents used and internal control.

Keywords: procedure, collection of accounts receivable