

## ABSTRACT

*IIN DWI ANUGRAH. 2017. Analysis of Accounts Receivable Control In Minimizing Bad Debt. (Guided by H. Mahmud Nuhung and Ismail Badollahi)*

*This study aims to determine how the accounting of value added to the financial statements at PT. Koko Pratama. This study used qualitative-quantitative research methods as well as reference books relevant to the problem. The data collected in the form of data that is qualitative so that processed into data that is descriptive quantitative.*

*Based on the result of the research, it is found that the effort to control the receivable to minimize bad debts, through the separation of duties will ensure that each individual has no gap to commit fraud so as to guarantee the security of the company's property. To know the internal control that has been done by PT. Koko Pratama, the authors make a list of questions or internal control questionnaire (ICQ) to evaluate the control of credit sales and accounts receivable by PT. Koko Pratama. In detail the following questions on the internal control of credit sales and accounts receivable at PT. Koko Pratama the author of the proposed.*

**Keywords:** *Internal Control of Accounts Receivable, Bad Debt*