(COLLECTION PERIOD ANALYSIS ON INTERNET CUSTOMER RECEIVABLES TO IMPROVE REVENEU PT. TELKOM

BATAM)

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ABSTRAK

The Internet today is a need that must be met because daily life is not spared from the use of network connections, be it work, school, business and other personal matters. PT. Telkom Batam is a company that has year-end arrears worth 1,079,426,106 in 2020. The company's receivable arrears are caused by customer payments that do not match the due date specified by the company. In addition it has an impact on the company's targets can not be achieved in accordance with the provisions set by the company PT. Telkom Batam. The implementation of a comparison trial of collection period method based on the Decree of the Minister of State-Owned Enterprises Number: KEP-100 / MBU / 2002 and also the Method according to Kieso (2010) collection calculation can be known to overcome corporate arrears. In the october period experiment using research methods based on KEP-100 / MBU / 2002, revenue increased by 0.85% to 30,975,825,166 and increased from the previous mounth.