

## PROCEDURE FOR COLLECTING RECEIVABLES IN SERVICE COMPANIES FERTILIZER DISTRIBUTION IN PANGKALAN BUN

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### ABSTRACT

Receivables are mandatory bill paid by the buyer. The bill is rights that can be claimed by the company from there is a transaction credit. Document supporting supporting data as evidence of its existence activity in a way real. Due date is the predetermined time limit for payment and receipt. For the applicable time period according to the work agreement. With a maturity of 30 days to 60 days. The aim of this final assignment is to describe the process of collecting receivables at fertilizer distributor companies to Kalimantan. A work agreement incident exists agreement from second parties to implement something activity. By means of a transport transporter service fertilizer PT. Hadiani Trans Abadi. This final project uses descriptive methods with primary data, interviews and documentation.

**Keywords: Receivables, Documents, Credit, Agreement, Deadline**

### INTRODUCTION

Invoice is a list of completed delivery items notes name, quantity, and price issued by the company that must be paid by the recipient of the goods. Invoice is also defined as a document written containing letter debt collection provided by the company to the party who owes it. Second this is very important in company especially PT. Hadiani Trans Abadi because it is proof of activity transactions effort put into the company and value the money will recorded by the accounting department.

PT. Hadiani Trans Abadi is one of them companies operating in the field expedition fertilizer palm type chemistry. This company was founded on October 21 2020 to accommodate need plantation palm oil plantation. This final assignment was carried out at PT. Gift Trans Abadi in the hope of obtaining information and knowledge in the field directly in accordance with the chosen field, namely financial administration.

Financial Administration has not quite enough responsible for taking care of it outgoing letters and related incoming letters at PT. Hadiani Eternal Trans and inside the letter contains amount bills that must be paid by service users. Implementation of Final Assignments at PT. Hadiani Trans Abadi will explained " Procedure Collection of Receivables at Distribution Companies Fertilizer ".

This research aims to find out how the process of collecting receivables in one of them company distribution fertilizer in Pangkalan Bun. This research has contribution contribution practical in the form of the process of collecting receivables from one of them fertilizer distributor company in Pangkalan Bun. This research also provides contribution theoretical in the

form of additional literature regarding financial accounting in field of receivables collection process

### RESEARCH METHODS

This research uses a paradigm interpretive with a qualitative approach. With a qualitative research approach, it is hoped the resulting conclusions in this research becomes quality information (Moleong, 2016: 44).

This research data collection was carried out by means of interviews, observations and documentation related to the implementation of the receivables collection process in one of them fertilizer distributor company in Pangkalan Bun.

This research was conducted by the researchers themselves (Sugiono, 2008:8). Researchers as instruments based on ability researcher from stage processing research data to research plans. Therefore, researchers must be validated. Validation consists from understanding researchers about qualitative research methods, mastery knowledge of the research topic, and readiness researchers to enter research subjects academic and logistics (Sugiyono, 2008:59).

This research uses an interactive model developed by Miles, Huberman, and Saldana (2014:31-33) to analyze data. This model analyzes three (three) grooves activity in a way simultaneously. The data analysis process includes data merging, data display, and retrieval conclusion / verification.

In this research, the triangulation method was used to examine data validity. According to Moleong (2012:330), the triangulation method uses other data as a comparison against its own data.

Researchers use examination methods the validity of data triangulation with sources and triangulation with methods in this research. According to Moleong (2012:330), triangulation source covers use various groups of informants and comparison of data with facts from source other.

## DISCUSSION RESULT

Receivables collection process is carried out at PT. Hadiani Trans Abadi. Implementation of the company's receivable collection process distribution Fertilizer must be supported by documents at PT. Hadiani Trans Abadi

### Procedure Making Shipping Instructions

At PT. Hadiani Trans Abadi, before delivery, a shipping instruction is made. Shipping instruction data includes the following:

- A. **Letterhead** , this section contains the identification of a company/agency so that the recipient or reader of the letter knows the origin of the letter. Letterhead is usually located at the very top of the letter or letter head.
- B. **Title**, a name used to briefly imply the content or meaning to be conveyed.
- C. **Date**, includes the time the shipping instruction was created.
- D. **Supplier data** , sender name and delivery destination.
- E. **Ship Data**, contains the name of the ship, type of fertilizer, transporter, recipient, name of loading port from warehouse, name of destination port of unloading, quantity, PO number and SI (Shipping Instruction) active period.

*Shipping Instructions (SI)* data or documents for picking up fertilizer at the supplier's warehouse and transporting it to the ship. This SI is also used for Apply for insurance to keep goods safe. As for The obstacle when the ship wants to sail is that the weather is not favorable so it is very difficult dangerous. When bad weather can prevent the ship from departing, the delivery duration may not comply with the transportation agreement period fertilizer on the employment contract.

### Issuance of Delivery Order

Document that acts as an order for the delivery of goods that have been ordered by mutual agreement between the seller and the buyer to the company's warehouse. Issued by the company that sells fertilizer.

Explanation: DO issued by the company that provides fertilizer and given to the transporter or fertilizer transportation service to deliver the fertilizer

to its destination or to the estate's garden. Complete with the do number, as well as the type of fertilizer and quantity, and the date of issue until the deadline for transporting the fertilizer from the warehouse until it arrives at the estate garden.

### Submission of duties for transporting fertilizer to ships

The field staff submits a report regarding wages for loading services onto the ship by submitting a Down Payment (advance payment) in order to speed up the loading process. If loading onto the ship is complete, the loading service will be paid for.

On the trucking invoice in Gersik, a down payment is submitted when the delivery order is issued and the ship has docked at the port. This fee is used for truck costs to transport fertilizer to the ship.

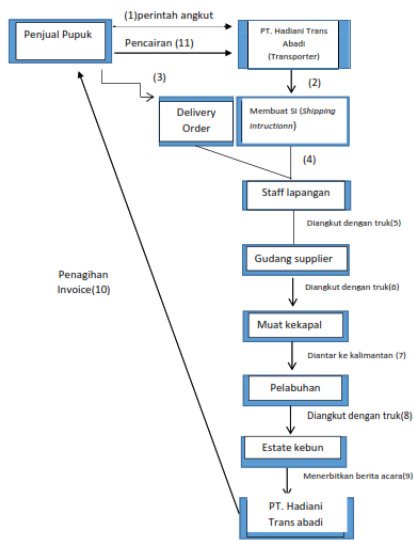
### Receivables Collection Invoice

An invoice is a list of shipped goods which is accompanied by a note of the name, quantity and price issued by the seller which must be paid by the recipient of the goods. An important document used as a billing tool to the debtor.

This collection invoice will be submitted to the recipient of the goods with information about the settlement costs. The following is an explanation of the calculation of receivables that will be billed:

- A. **Commodity**: information that shows what costs will be billed and to which company you want to bill them.
- B. **PO No**: Contains the purchase order number which has been determined by the seller of the goods and is a guide for the recipient of the goods when purchasing.
- C. **Quantity**: Contains the amount of weight that will be transported to the recipient of the goods.
- D. **Transport Duty**: fertilizer transport service costs and still excludes VAT
- E. **Total Bill**: the bill amount multiplied by the transportation costs.

**Receivables collection process**



**Figure 1 Receivables collection flowchart**

The following are calculations used in collecting receivables for transactions at PT Bun

**tagihan:**  $((QXP) - DP) \times \text{Pajak } 10\% \times \text{PPn } 11\%$

The obstacles that can slow down the payment process are as follows:

- A. Lateness delivery fertilizer to the estate, this is because weather at the time of delivery through boat when sail.
- B. Damaged land roads, this can cause delays in the payment process. Because transport truck fertilizer to estate gardens via the roads are not good which can cause problems risk accident .

**CONCLUSION & SUGGESTIONS**

Based on the results of descriptive process collection of receivables from the company distribution fertilizer in Pangkalan Bun in accordance with the discussion regarding the process of collecting receivables at PT. Hadiani Trans Abadi, the author can take it conclusion, as follows billing process begins with shipping instructions, delivery order letters, and the transportation process from supplier warehouse up to load to the ship and started to be delivered to estate gardens. After delivery the fertilizer is finished then the estate issues it news way that will be an important document as billing payment for transportation services. So PT. Hadiani Trans Abadi issues the total transportation service bill. Receivables collection process is carried out by PT. Hadiani Trans Abadi, which issues invoices that include VAT.

The limitation of this research is that it was only carried out in scope There is little billing

available at the company. Suggestions for further research include a broader analysis, not just one company.

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