



## ANALYSIS OF INTERNAL CONTROL OF TRADE RECEIVABLES FOR NON- AERONAUTICAL SERVICES IN PT. ANGKASA PURA I MANADO

### ANALISIS PENGENDALIAN INTERNAL PIUTANG USAHA JASA NON- AERONAUTIKA PADA PT. ANGKASA PURA I MANADO

Kathleen Arlen Manueke<sup>1\*</sup>, Peggy Indah Jovika Berhita<sup>2</sup>, Juliet Lovely Talimbekas<sup>3</sup>,

<sup>1</sup>Universitas Klabat Airmadidi Manado, Email: [kmanueke@unklab.ac.id](mailto:kmanueke@unklab.ac.id)

<sup>2</sup>Faculty of Economic and Business, Universitas Klabat Airmadidi Manado, Email : [peggyindah22@gmail.com](mailto:peggyindah22@gmail.com)

<sup>3</sup>Faculty of Economic and Business, Universitas Klabat Airmadidi Manado, Email :

[julietlytalimbekas13@gmail.com](mailto:julietlytalimbekas13@gmail.com)

\*email Koresponden: [kmanueke@unklab.ac.id](mailto:kmanueke@unklab.ac.id)

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#### Abstract

PT Angkasa Pura 1 (Persero) is an airport service company that earns revenue from Aeronautical and Non-Aeronautical services. In this study we will examine the implementation of an internal control system for trade receivables related to money deposited at PT Angkasa Pura 1 Manado Branch. To analyze this problem, we used a descriptive qualitative case study method, using primary and secondary data. The results show that the application of the Internal Control System to trade receivables is not in accordance with the AIS standard. Where, companies should tighten regulations regarding credit payments, and require additional documents for transfer payments. So that transfer errors from tenants can be quickly confirmed, and recording does not need to be done in the Custody Account. Also implementing Virtual Accounts in the future to facilitate transactions and recording in the future.

**Keywords:** Accounts receivable, internal control system, deposit money

#### Abstrak

PT Angkasa Pura 1 (Persero) merupakan perusahaan jasa kebandarudaraan yang memperoleh pendapatan dari jasa Aeronautika dan Non Aeronautika. Dalam penelitian ini akan dikaji penerapan sistem pengendalian intern atas piutang usaha terkait dengan uang yang disetorkan pada PT Angkasa Pura 1 Cabang Manado. Untuk menganalisis masalah ini, kami menggunakan metode studi kasus kualitatif deskriptif, dengan menggunakan data primer dan sekunder. Hasil penelitian menunjukkan bahwa penerapan Sistem Pengendalian Intern terhadap piutang usaha belum sesuai dengan standar AIS. Dimana, perusahaan harus memperketat peraturan mengenai pembayaran kredit, dan memerlukan dokumen tambahan untuk pembayaran transfer. Sehingga kesalahan transfer dari penyewa dapat cepat terkonfirmasi, dan pencatatan tidak perlu dilakukan di Rekening Penitipan.



Juga mengimplementasikan Virtual Account ke depannya untuk memudahkan transaksi dan pencatatan di kemudian hari.

**Kata kunci:** Piutang, sistem pengendalian internal, uang titipan

## 1. INTRODUCTION

According to Warren (2005), the term receivable includes all claims in the form of money or income to other parties, including individuals, companies, or other institutions. Revenue recognition can occur when customers come to the company to order services provided. Then after the customer agrees, it will agree in advance with the company. After that, there will be revenue for the company, where revenue is recognized when there is an agreement between the customer and the company. The existence of services that are rented by other parties from the company aims to increase profits and income for the company so that the company can benefit. The existence of the right credit policy from the company is needed so that the receivables control system can be controlled. This policy will become the payment standard for the company. So, if after the policy has been set but it is still not in accordance with the company's wishes, then improvements are needed in this internal control.

However, sometimes there is a risk in paying on credit or giving these receivables, which will later cause losses for the company. Therefore, internal control in the company, especially in receivables, is needed. According to Tuanakotta (2014), internal control is a process, policy, and procedure designed by management to ensure reliable financial reporting and the preparation of financial statements in accordance with the applicable accounting framework. The success of the company's business in leasing services on credit will be influenced by internal control, especially in the company's receivables. Meanwhile, if the company cannot carry out good internal control, it will have a bad impact on the company, for example, the problem of claims for cash asset receipts that can make the company seem to have cash income from low income.

To overcome or minimize the risks and problems that will arise, a good control system is needed. The purpose of the internal control system is to detect, minimize and correct errors that occur. A good and effective internal control system is useful in preventing bad financial conditions and helping organizations to work effectively while detecting errors and irregularities in their operations (Wardiwyono, 2012). The assurance that receivables or credit transactions can be recorded and can be accounted for is ensured by using the internal control system. The company's internal control over accounts receivable begins with receiving customer orders, approving orders, providing credit, shipping goods, billing, checking invoices, calculating receivables, collecting accounts payable, and finally cash or banking. These things affect the company's income. According to Munir (1991), the provision of services is an activity carried out by a person or group of people based on material factors through certain systems, procedures, and ways to meet the needs of others in accordance with consumer rights. In this case, the targeted service is airport service, which helps all consumers ensure smooth, safe, and efficient air traffic.

PT Angkasa Pura 1 (Persero) Sam Ratulangi International Airport Manado is an airport service company that provides Aeronautical and non-Aeronautical services. Aeronautical services are related to services provided directly with airlines such as PJP4U (Aircraft



Placement and Storage Services), PJP2U (Aircraft Passenger Services), Counter Services, and Aviobridge Services. Meanwhile, non-aeronautical services are not directly related to airlines (flights) but are supporting airports, such as; Rent space or space in airport terminals, concessions, and utility services at airports.

Aeronautical service business activities which include the sale of air tickets, and baggage payments as well as non-aeronautical services such as renting places at airports, including mini-markets, cafes, and the like, certainly provide income for PT. Angkasa Pura 1 through the sale of these services. Sales obtained from business activities can be paid on credit and cash. This sale on credit creates accounts receivable for the company. Sales on credit are an effort to overcome competition with other similar companies because credit sales can increase business (Manulang, 2005). And based on the explanation above, we found that there was a problem that caused the emergence of "Money no owner" or "Money no owner". Where the payment from the tenant should be able to increase cash from the company, but because the transaction cannot be claimed, the transaction affects Angkasa Pura's debts. So that PT Angkasa ura records "Money without owner" or "Money without ownership" as current payable money in the deposit account.

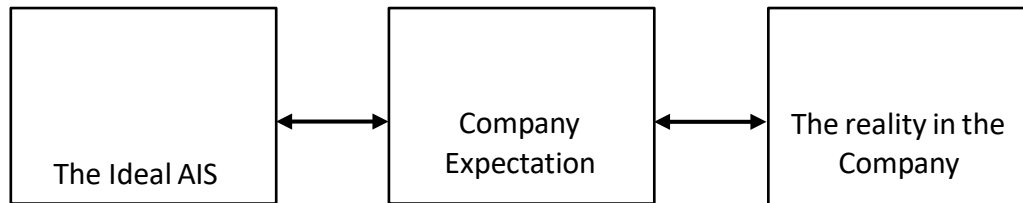
Deposits have a negative impact on the company. One of the impacts is, that when the receivables are uncollectible and are included in the deposit account, the company cannot recognize the money as an additional asset for Angkasa Pura. And if the company cannot recognize the money they receive as cash from the services they provide to other parties, then the money cannot be used by the company for the advancement of the company's business, which means hampering the development of the company. Based on the description above, this study aims to assess the implementation of internal control over non-aeronautical service accounts receivable at PT. Angkasa Pura I Manado Branch.

Based on the background that has been described, the problem to be investigated in this research is "how is the implementation of an internal control system for trade receivables related to money deposited at PT Angkasa Pura 1 Manado Branch, especially non-aeronautical services?" This study aims to determine how the application of the internal control system to accounts receivable related to money deposited at PT. Angkasa Pura I Manado Branch, especially non-aeronautical services. Trade receivables that will be examined here are payments for trade receivables that are not owned, which is a problem for the company because it cannot be recognized as a payment that will be included in the company's income.

Benefits obtained from this research, for academics can be used as reference material for further research, related to the internal control system, especially the internal control system for receivables. For Company to assist the company so that it can become an evaluation material for PT Angkasa Pura related to the applied receivables internal control system. And For Researchers, it can be useful to add insight and become a means of implementing theories related to subjects such as Internal control, accounting information systems (AIS), and accounting, especially accounting receivables, where the results of this study will provide a comparison between the ideal AIS and the company's expectations. and corporate realities.



Figure 1 Conceptual Framework



The scope and limitation of the problem of this research are to examine the internal control system for the non-aeronautical service receivables of PT Angkasa Pura I (Persero) Manado branch - Sam Ratulangi.

### Literature Review

Internal control must include the structure of the company or entity, the use of patterns and measures to maintain company assets, checking the management of accounting data that must be thorough and reliable and the efficiency in complying with management policies.

To control accounts receivable, a company needs to establish a credit policy. This policy then serves as the standard. If later in the implementation of credit sales and collection of receivables are not carried out in accordance with predetermined standards, the company needs to make improvements. In principle, the control system should minimize and detect and correct errors when they occur. Implementation of the internal control system for receivables must

produce a certainty that all receivable transactions have been recorded and can be accounted for. Based on Kieso, et al (2007), receivables are divided into current accounts (short term) or non-current receivables (long term). Current receivables are assumed to be collectible within a year (during the current operating cycle).

Receivables management is a process of planning, organizing, directing, and supervising in the form of claims to debtors who carry out the consequences of credit sales transactions. Accounts receivable management is responsible for monitoring receivables that have arisen in order not to exceed the allowable limit (Atmaja, 2008). Winardi (2007) states that the results obtained in the form of money or other material originating from wealth or utilizing capital are the meaning of income.

According to Suwardjono (2005) recognition is officially recording the amount of rupiah into the accounting system so that the amount is reflected in the financial statements. Hamel (2015) conducted a study on "Evaluation of the Internal Control System on Receivables at PT. Nusa Surya Sakti." with the results of the study, namely that the internal control system is in PT. Nusa Surya Sakti has been effective, but there are still some that are less effective, namely in the element of the control environment due to lack of internal audit audits in order to resolve problems regarding financial reporting problems and financial structure problems in the accountability function, so that there is the possibility of fraud.

Based on research from Taroreh, et al (2016) from the research title on Evaluation of the Implementation of the Internal Control System for Accounts Receivable at PT. Mandiri Tunas Finance Manado Branch. So the results of the study stated that the internal control system for accounts receivable has been running quite well at PT. Mandiri Tunas Finance Manado Branch. The management of the company has also applied the basic concepts and principles regarding internal control according to the COSO framework or the Committee of Sponsoring Organization, but the research also said that there are still some improvements needed.



Dacosta (2015) with the title of his research on Analysis of Bad Debt Loss at PT. Metta Karunia Jaya Makassar. Stating that the results of research at PT. Metta Karunia Jaya Makassar determined that their receivables loss expense used the direct write off method. The use of this method eventually causes the loss burden on receivables to be recorded based on uncollectible accounts. In the use of the direct write-off method, there will be no reserve account formed to be a deduction from the value of trade receivables on the balance sheet. Therefore, this causes the trade receivables to have no net realizable value for the current year which is expected to be collectible.

#### Collection of accounts receivable

Keown et al (2002) stated that the efficient collection or collection of accounts receivable determines the liquidity and profitability of a company. With the current assets, in this case, the availability of cash on hand, the company can carry out its activities within the next year to achieve the company's goal of generating profits, which will be used to pay off the company's short-term debt. This research is also based on the theory of collection of receivables by Gitman (2000), namely how long the customer spends a certain amount of money to pay the receivables and how long the money spent by the customer enters the company's cash. When we talk about accounts receivable, we are talking about one-fifth of a company's assets. According to Martono and Harjito (2004), the process of collecting receivables requires a fee. The number of uncollectible receivables in this case the rental fee will make it difficult for the company's business continuity going forward. Therefore, the company needs to take into account the balance between the costs and benefits that may be suffered in the policies and strategies applied in the collection of receivables. Is it with the increasing costs incurred by the company to collect receivables, the faster the receivables turnover rate or vice versa, to see the level of effectiveness of implementing the company's strategy in collecting receivables.

#### Internal control system

According to Mulyadi (2008), a good accounts receivable control system affects the company's success in carrying out credit sales policies and vice versa. Because the company is negligent in controlling the receivables, it can be fatal, for example, the number of receivables that are not collectible due to weak policies. Therefore, an accounting system needs to be designed to provide information about the number of receivables from various customers. Accounts receivable control system is also very important to be implemented to prevent fraud that will occur due to unrecorded payments from debtors, doing false bookkeeping, and others. Accounts receivable control system is a method used to anticipate fraud and can protect assets from theft, fraud, misuse, or misplacement. According to Romney and Steinbart (2011) internal control is organizational control and business methods used to safeguard assets, provide accurate and reliable information, and improve organizational efficiency and support established policies.

#### Asset management

A process by which the execution of goods or assets, in this case movable or immovable goods or consumables or fixed goods, is organized and supervised, management is responsible for the management of these assets (Sugiyama, 2013).

## 2. RESEARCH METHOD

The method in this study uses a case study method that uses a qualitative approach.





Qualitative is research that has the aim of understanding the phenomenon of what is happening to the research subject as a description in the form of words and language, in special situations that occur using various scientific methods.

In this study, 2 types of data were used, namely primary and secondary data. The primary data used is data that comes from interviews with informants or subjects so that the data we obtain becomes valid and complete, the subjects here are the general manager and accounting manager from PT. Angkasa Pura Manado branch. Secondary data is data taken from books related to this research, scientific articles, large Indonesian dictionaries, journals, and other supporting documents.

The method of analysis in this research is using the descriptive analysis method. The analysis process used in this research is:

1. The first process is to obtain and collect data using data collection techniques by means of interviews relating to non-cash transaction systems and accounts receivable, viewing documents and information that includes non-cash payment systems and accounts receivable, company history, vision, mission, company values, organizational structure, and also a description of PT. Angkasa Pura I Sam Ratulangi Airport Manado branch.
2. The next analysis process is by analyzing the data and information obtained which includes non-cash payment systems using descriptive methods related to procedures and application of non-cash payment systems used at PT. Angkasa Pura I Sam Ratulangi Airport Manado.
3. The next step is to evaluate Angkasa Pura's receivable procedures and compare these procedures with the ideal AIS as well as the reality in the company.
4. The next process is to conclude and provide advice related to the receivables and collection system at the company PT. Angkasa Pura I Sam Ratulangi Manado Branch.

### 3. RESULTS AND DISCUSSION

In this chapter, the researcher presents the data from the research conducted. The research instruments in this study consisted of pre-test and post-test. Hypothesis testing with SPSS 25 includes mean scores, and significant t-tests. The kind of test was multiple choice and essay. The total number of questions in each test was 15, which consists of 10 multiple choice and 5 essays. For the assessment, each correct answer was awarded one point in multiple choice questions, while the essay test was worth five points. The result of the test can be seen as follows:

In this chapter, we will discuss the result that we get from the results of the evaluation and procedures for Angkasa Pura receivables as well as compare these procedures with the ideal AIS as well as the reality in the company.

#### The Ideal AIS

According to Mulyadi (2010) the main documents used as the basis for recording into the credit card are:

- a) Sales invoice: In recording accounts receivable, this document is used as the basis for recording receivables arising from credit sales transactions. This document is accompanied by a bill of lading and a delivery order as supporting documents for recording credit sales transactions.
- b) Proof of cash in: In recording receivables, this document is used as the basis for recording the reduction in receivables from the settlement of receivables transactions

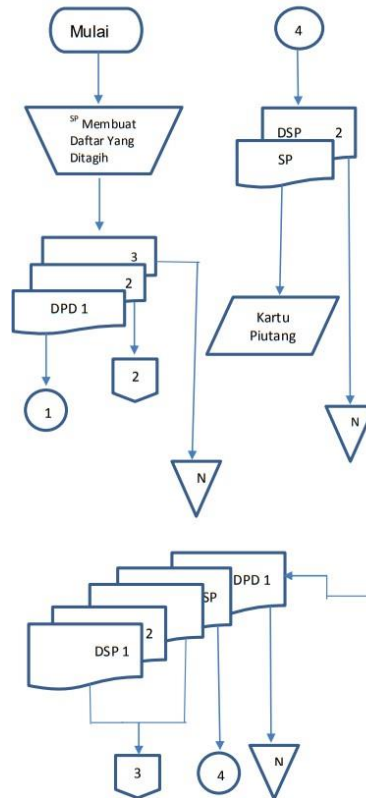
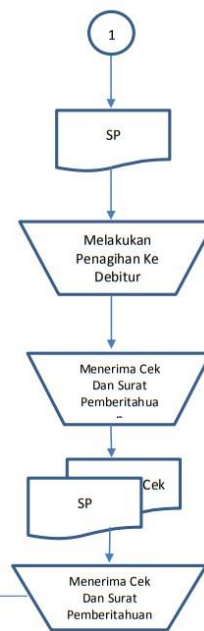


by the debtor. If the canceled check is returned to the check issuer through the banking system, proof of cash inflow does not need to be made by the company receiving the payment because the canceled check can serve as a receipt for money for the payer. Most of the records on the credit card used remittance advice as to the source document.

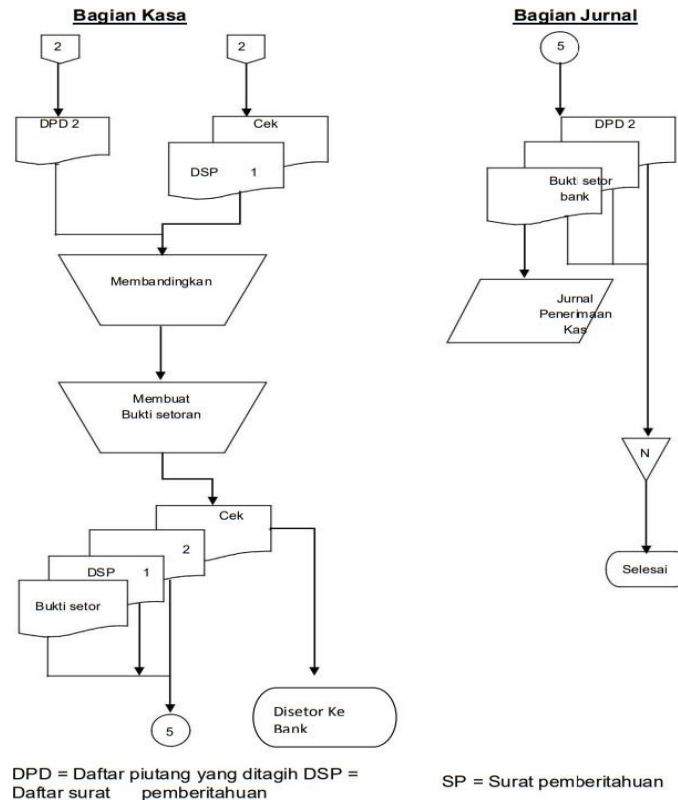
- c) Credit memo: In recording accounts receivable, this document is used as the basis for recording sales returns. This document is issued by the sales order department and, if accompanied by a receipt of goods made by the receiving department, is the source document for recording sales return transactions.
- d) Evidence of memorial (voucher journal): Memorial evidence is the source document for the basis of recording transactions in the general journal. In recording accounts receivable, this document is used as the basis for recording write-offs of receivables. This document is issued by the credit function which authorizes the write-off of uncollectible receivables.

The documents and records required in the accounting information system for cash receipts from sales are as follows:

- a) The Cash/Credit Sales Invoice is filled in by the sales department which functions as an introduction to payments by the buyer to the cash department, and as a source document for recording sales transactions in the sales journal.
- b) Cash invoices (receipts) are made by cash receipts for customers after receiving payment from cash sales.
- c) Proof of cash receipts (receipts). This document is proof of cash receipts made by the cash receipts department for customers who have made credit payments.
- d) Payment slip. This document is received by the cash receipts department as proof of cash deposit from the bank. This document is used as a source document in recording cash receipts transactions in the cash receipts journal.
- e) Credit note. This document is received by the cash receipts department from the sales department as evidence of a return on goods purchased on credit by the customer. Goods can be returned due to damage, either due to defects during transit or damage. The returned goods can be returned and reduced in the payment price or can be exchanged for new goods. This document is used as a notification of a return from a customer.
- f) Bill. This document is created by the credit department in cash receipts. This document is required for sales made on credit and is used as a notification letter to the customer to immediately pay off the credit payment that is due.
- g) A special cash receipts journal is a journal that is used to record all cash receipt transactions, both from cash sales and receipts of accounts receivable and other receipts.
- h) Cash receipts ledger. At the end of each month, the sum of the cash columns, sales discounts, and accounts receivable from the cash receipts journal is posted to the relevant accounts in the general ledger.

**Bagian Piutang****Penagihan****Bagian**





**Figure 2** Flowchart of Account Receivable System

To provide a clear picture of the accounting system for cash receipts from the settlement of accounts receivable, the following is a description of each part involved in the accounting system for cash receipts from the settlement of accounts receivable:

1. Accounts Receivable
  - a. Make a list of receivables as many as 3 pieces and distribute it to:
    - 1) 1st Sheet: Submitted to the billing department as a basis for carrying out billing.
    - 2) 2nd Sheet: Submitted to the cash section as a basis for making proof of deposit.
    - 3) 3rd Sheet: Permanently archived by number.
  - b. Receive notification letters and a list of 2nd sheet notification letters from the billing department to be recorded in the credit card and archived permanently by number.
2. Billing Section
  - a. Performing Billing to debtors based on the list of billed receivables 1st sheet received from the accounts receivable section.
  - b. Receive checks and notification letters from debtors.
  - c. Make a list of notification letters based on checks and 2 pieces of notification letters and distribute them to:
    - 1) 1st sheet: Submitted to the gauze section by check.
    - 2) 2nd sheet: Submitted to the accounts receivable section with a notification letter to be recorded in the credit card and archived.



- d. Archive data on receivables billed 1st sheet from the accounts receivable section by number.
3. Gauze Section
  - a. Receive a list of billed receivables 2nd sheet from the accounts receivable section.
  - b. Received a list of 1st sheet notification letters and checks from the billing department.
  - c. Comparing the list of collectibles 2nd sheet, 1st sheet notification letter list and checks.
  - d. Make proof of deposit and submit it to the journal together
  - e. 1st sheet of notification letter list and 2nd sheet of billed receivables list.
  - f. Deposit checks at the bank.
4. Journal Section
  - a. Receive proof of deposit and list of billed receivables, sheet 2 and list of notification letters, sheet 1 from the gauze section to be recorded in the cash receipts journal.
  - b. Archives received documents with a permanent serial number.

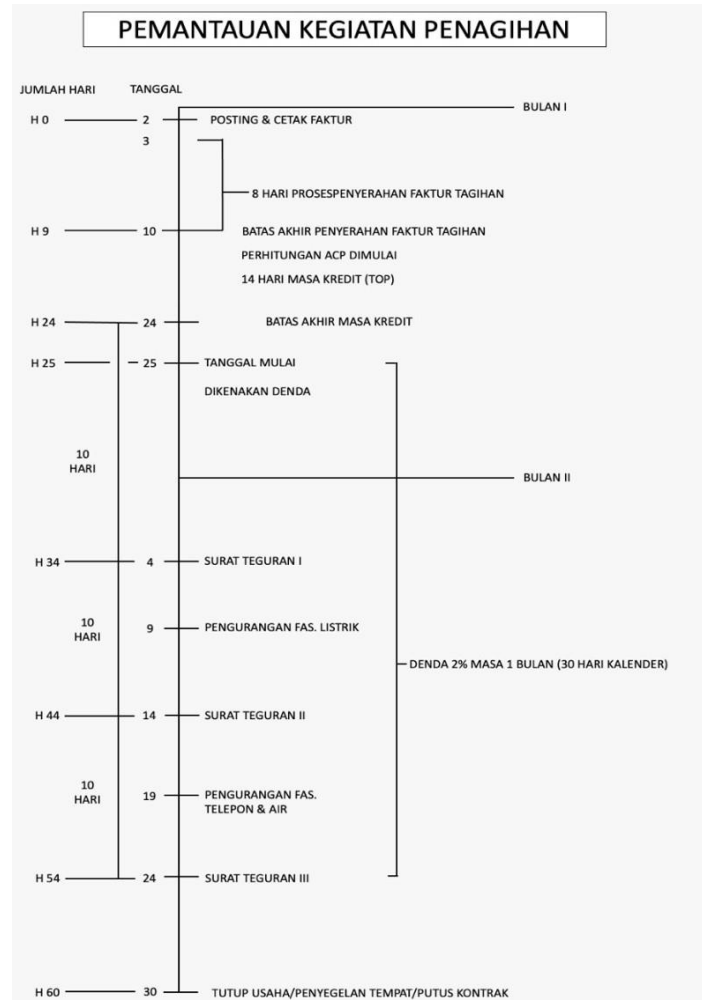
### Company Expectation

Documents used in the sales and cash receipts of PT Angkasa Pura I (Persero) Sam Ratulangi airport, Manado, include:

1. Contract Agreement  
This document contains a work contract for services to be provided by the tenant by what has been written in this contract. For example, payment for services, implementation or provision of these services, payment due from tenants, and others.
2. Official Note  
Official notes are documents made during the service implementation process to tenants who have been selected through tender. This document explains that the implementation of the tenant's services has been approved by the competent authorities within the company.
3. Invoice Cover Letter  
This document contains the outstanding balance of tenant bills owed from invoices for the sale of services and is an early warning to tenants to pay their debts to the company seven days after receiving this letter. If not, the company will send the first warning letter of the outstanding balance.
4. Invoice  
An invoice is a bill for services that have been provided to tenants by the company. The printed invoice is in seven copies consisting of three colors including two white (main invoices) one is given to the tenant along with the invoice and the other 35 as a permanent file in the billing department, four pink colors of which two will be given to the accounting department as an attachment to the journal entry, the other two are given to the sales department as a file in the sales department, and one yellow invoice which is also a permanent file for the billing department.
5. Warning Letter  
This letter is sent to the tenant if, at the due date determined by the company, the



tenant still has not made a payment. This warning letter is given three warnings when it is due. If the company still does not make payments, the company has the right to withdraw the tenant guarantee that has been written in the work contract.



**Figure 3** Flowchart of the Company Standard Operating Procedure

At PT. Angkasa Pura has a monitoring flow chart related to receivable collection activities carried out as follows:

1. On the 2nd of the first month the tenant or vendor leases services to PT. Angkasa Pura then the Company will post and print the invoice.
2. With a time limit of 8 days, an invoice will be submitted where the invoice is a document made by the company for the purpose of collecting payments for credit sales to service tenants and this document sheet is proof of credit sales made by the company. Then on the 10th is the deadline for submitting invoices.
3. After that for 14 days or until the 24th is the credit period (TOP or term of payment).
4. Then on the 25th of the first month, if the tenant does not pay off the payment, a 2% fine will be imposed.
5. Within 10 days or the 4th of the second month, the tenant or vendor will receive the



first warning letter. And on the 9th of the 2nd month, a reduction in electricity facilities from PT. Angkasa Pura.

6. Entering the 44th day to be precise on the 14th of the second month of PT. Angkasa Pura will issue a second warning letter. And on the 19th of the 2nd month, there will be a reduction in telephone and water facilities.
7. On the 54th day or the 24th day of the second month, the company will issue a 3rd warning letter.
8. And on the 60th day of issuance of the invoice, or the 30th of the second month, if there is no settlement from the tenant or vendor making the lease, the place of business will be sealed or closed, and the company will terminate the contract with the tenant or vendor.

#### The reality in the Company

The results of the comparison of how Ideally Ais is for piutand and also in the SOP of Angkasa Pura are:

1. In terms of documents, in ideal Ais there is a Proof of Cash Incoming document which is the basis for recording the decrease in receivables from debt settlement transactions, but in Angkasa Pura there is no mention of cash receipts, receipts or payment slips for credit payments. The company will deduct receivables from tenant payments that include the correct name and nominal at the time of transfer via Bank.
2. In terms of receivables, the SOP from Angkasa Pura is quite similar to Ideal, because in the accounts receivable section, several copies of invoices will be issued so that they can be stored in the company, as the basis for billing, recording receivables and invoices for renting tenants.
3. In the Accounts Receivable Division, both Angkasa Pura and AIS ideally have something in common, namely the company has made a billing letter or invoice, as well as a payment warning letter for tenants who have not paid their receivables or obligations within a certain period. Even in the space of the Pura, there are 3 warning letters, which will be given according to the specified period. Where SP 1 will be given after 34 days, SP 2 is given after 44 days, and SP 3 will be given on the 54th day the tenant does not pay rent.
4. In the ideal AIS journaling section and SOP, both require proof of bank deposit for recording or journalizing settled receivables, but the difference is where in the ideal AIS section, the proof of deposit must be in the form of documents, along with billing invoices or notification letters. While the company SOP does not state in what form it is required to have proof of deposit, whether in the form of documents or digital, and it is not required to bring other documents at the time of payment of receivables.

The reality that occurs in PT. Angkasa Pura, our authors, researched that the monitoring process related to billing that was carried out was not optimal, due to the existence of tenants who collaborated with Angkasa Pura, who did not include the name or origin of the sender, besides that the company would find it difficult to identify the origin and destination of payments because payments were usually deducted. PPH 23 which causes the number to change from the actual amount. Where this can hinder the recording of income at the company and also detrimental because the money cannot be used for management and development for PT. Angkasa Pura.



In accordance with the results of the interview, the procedures for paying for non-aeronautical services that occur are as follows:

1. When parties hire services, they will be given a billing invoice.
2. Then after the tenant enjoys the facilities in accordance with the contract agreed with PT. Angkasa Pura, then after 30 days the payment will be billed to the tenant.
3. After that the tenant will be given a period of 7 to 14 days for the payment to the Angkasa Pura. The payment can be made directly at the Angkasa Pura cashier by bringing proof of the withholding of Article 23 Income Tax. It can also be made by transfer via bank transfer.
4. However, often in this process payments or settlements occur without complete information or names, so this makes PT. Angkasa Pura is difficult to enter transactions made from tenants or renting vendors to be recorded in the company's accounting records. Therefore PT. Angkasa Pura records the money in a deposit account.

#### 4. CONCLUSION

PT. Angkasa Pura I Persero Sam Ratulangi Airport Manado is a company engaged in aviation services that provides aeronautical and non-aeronautical services. Based on the results of research on the analysis of internal control over accounts receivable, the implementation of the company's internal control system has not been in accordance with the flowchart of monitoring activities or company expectations. Where we found that there were important documents that should have been included when paying by transfer, they were not included. What happens when there is a delivery error from the tenant, such as not including the sender's name, or a different nominal, the company is difficult to confirm the source of the payment.

Payments that cannot be confirmed are what makes recording the reduction of receivables from these payments difficult. This causes the recording to be transferred to the deposit account. By recording payments made by tenants to the deposit account, the money transferred to the Angkasa Pura bank account cannot be used for company operations and development.

Thus, it is important for the company to implement an effective internal control system for accounts receivable, such as adding regulations regarding documents that must be entered at the time of payment, also adding a virtual account feature to the company so that tenant payments are no longer recorded in the deposit account. done by tenants can be recorded and used by the company

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