ABSTRACT


Keywords: Accounting Information Systems, uncollectible receivable

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This research is aims to know the application of accounting information system of receivables and the level of effectiveness of the account receivable information system in cooperative EKO KAPTI.

The data used in research are primary and secondary data. The primary data is obtained from interviews with the cooperative. While Secondary data is in the form of documents at on relating to account receivables such as financial statements, salary slips and letter of credit application. Techniques Analysis of the data was done by analysis of qualitative descriptive research that describe objects in the form of words or statements based on the data, analyze and recommend accounting information systems on account receivable Cooperative Eko Kapti.

The research results showed accounts receivable system has been done well but still less effective and efficient as a result the allowance for uncollectible receivable accounts is still high. The number year 2012 increased 0.74% from total assets because of lack control from the second treasure due to the function of recording cash receivable held by the cashier USP, there no internal policy related to guarantee for credit over IDR 50.000.000 and there is no copy for documents related to person in charge and credit application procedure.