

## Analysis of Internal Control to Account Receivable Service at PT. Bosowa Berlian Motor Manado

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### ARTICLE INFO

*Keywords:* Internal Control,  
Account Receivable Service

*Received :* 19, May

*Revised :* 23, June

*Accepted:* 26, July

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### ABSTRACT

Internal control is an activity that occurs within the company, namely by paying attention to the performance of each part of the company to determine if it is in accordance with applicable standards or regulations to achieve company goals. The purpose of this study is to find out about the course of internal control on Receivables that occurs at PT. Bosowa Berlian Motor Manado. The type of research used is descriptive-qualitative, with data collection techniques namely observation, interviews, and documentation. Based on the research results, using components from COSO that relate to internal control on accounts receivable at PT. Bosowa Berlian Motor Manado is still less effective in internal control, especially in service receivables. Judging from the Components of the Control Environment, Risk Assessment, Control Activities, Information and communication, and Monitoring Activities, some of these components have not been implemented properly, so that many service receivables have not been paid and some are even uncollectible.

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## INTRODUCTION

Established companies engaged in services, trade and manufacturing certainly have the goal of making a profit. The thing that must be done is that the company must improve its performance to the maximum and requires management that is able to control work activities so that it can provide the intended results effectively and efficiently.

PT. Bosowa Berlian Motor is a company engaged in trade and services, namely selling vehicles in the form of passenger cars, freight cars and trucks. Sales of vehicles are made with cash payments or credit payments. For credit sales, the company works with several leasing parties, so customers can choose leasing according to the capacity of the terms and conditions that apply in installment payments. Apart from selling vehicles, PT. Bosowa Berlian Motor Manado also provides vehicle service services and sells spare parts for Mitsubishi and Fuso brand vehicles.

For service and spare parts, it is called the After Sales Service (ASS) section or service after the new vehicle is handed over to the customer. The After Sales Service section works with several companies that own Mitsubishi or Fuso vehicles, which are called Cooperation Contracts. Every company that has this cooperation contract is required to bring an SPK (Work Order) every time they bring their vehicle for service. And then the service bill will be transferred to the related company. But unfortunately the bills to the related companies do not arrive in accordance with the estimated time of the agreement, this causes receivables to arise beyond the time period that has been given. With this problem, the payment of accounts receivable is delayed and bills are piled up, which affects the achievement of the company's monthly revenue target. This problem indicates that the internal control on PT. Bosowa Berlian Motor has not run optimally.

## THEORETICAL REVIEW

### *Internal Control*

Internal Control is a process that involves management in order to be able to control employees and provide sufficient motivation related to achieving company goals that are more effective and efficient in operations, real financial reporting and compliance with Standard Operational Procedures and applicable law (Ainur Rozikin, 2020).

Components of Internal Control according to COSO (Committee of Sponsoring Organization of the Treadway Commission) journal Fajar (2018):

- a) *Control Invironment* is the main basis for the running of other components in internal control that can form discipline and structure. Within this control environment, the Board of directors and management determine each Standard Operational Procedure that will be carried out by every employee working in the company.
- b) *Control Activities* is an activity carried out by management in carrying out internal control by reducing risks that will occur and ensuring that each individual can understand and carry out SOPs in accordance with existing policies in order to achieve goals

- c) *Risk Assessment* is a way of achieving goals by using a dynamic and interactive process to describe and measure every risk that might occur
- d) *Information and Communication*, in internal control, it is important to obtain relevant and quality information to support every possibility of achieving goals by receiving any information provided by internal and external parties and considering all of this information and analyzing it based on the existing objectives.
- e) *Monitoring Activities* is an activity carried out by management that controls internal control, assesses every performance that has been carried out and which is ongoing. Monitor every operational activity that is carried out and reviewed in accordance with existing standard operating procedures.

#### *Account Receivable*

According to Warren et al, (2015: 448) Receivables are all money claimed against other entities, including individuals, companies and other organizations. According to Hery (2016: 36), Receivables are the total bills that the company will receive from other people, either from selling goods or services in installments, giving loans, or as a result of overpayments to other parties.

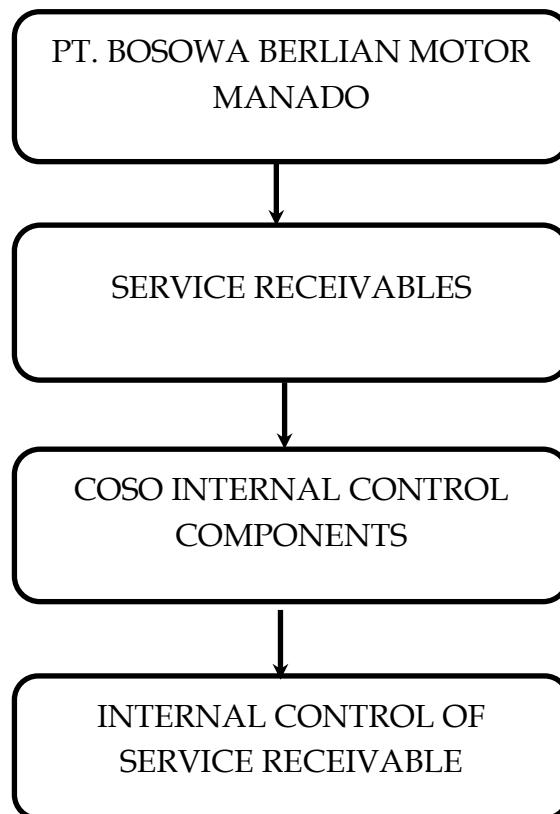


Figure 1. Conceptual Framework

## METHODOLOGY

The method used in this research is a qualitative method with a descriptive research type. The type of data used in this research is qualitative and quantitative data. With Primary and Secondary Data Sources. Methods of data collection namely Interview, Documentation and Observation.

### Process Analysis

The steps that will be taken by researchers in analyzing the data are as follows:

- a. *Data Collection.* Data collection that will support the effectiveness of the results of this study, namely interviews. Internal control is something that can be studied and the results taken by analyzing each answer to those interviewed by paying attention to each answer given by looking at the condition of the company in the current period. In collecting this data, Mrs. Lili as the head of administration will be interviewed, Mrs. Hickmah as the Accounting section, and Mr. Joko as the Admin Service section at PT. Bosowa Berlian Motor Manado who has work related to Receivables. The questions that will be asked are related to matters relating to internal control on receivables implemented at PT. Bosowa Berlian Motor Manado
- b. *Analyze Data.* In the next stage, with the data that has been collected at the data collection stage in the form of interviews and documentation, it will be followed by analyzing the data in relation to the COSO (Committee of Sponsoring Organizations of the Treadway Commission) Internal Control Components which include Control Environment, Risk Assessment, control activities, information and communication as well as monitoring. Each collection result will be linked to these 5 components and will assess how the Internal Control of Service Receivables at PT. Bosowa Berlian Motor Manado has been running well in accordance with the components proposed by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).
- c. *Make Conclusions and Suggestion.* At this last stage, namely making conclusions from the research that has been carried out, conclusions that answer the formulation of the problem in the research and which are the objectives of the research where the results will provide advice to the company if there are things that need to be improved in the future.

## RESEARCH RESULT

Service receivables are caused by the completion of periodic service work and general services, with service and spare parts rental transactions that are billed after completing documents such as tax invoices and bills.

A. Internal Control of Service Receivables PT. Bosowa Berlian Motor Manado is based on the COSO (Committee of Sponsoring Organizations of the Treadway Commission) concept

### 1. Control Environment

The standard operating procedures implemented at PT. Bosowa Berlian Motor Manado is clear, where each division and each transaction

has its own Standard Operating Procedure. Qualifications for hiring employees also have criteria that can determine each prospective employee who will enter and can choose qualified ones according to the division to be placed. There is a job description for each position and function of the organizational structure which is one of the management's efforts in stating the competence of each employee. There is an annual assessment for permanent employees in their performance which is assisted by the division head in the assessment. The competition for the assessment of the key performance index which is the top and bottom performance of existing positions with all branches, and also forms the basis for carrying out duties and responsibilities due to the attention of the head office in assessing employee performance per month and recapitulating for 3 months.

The following is the Key Performance Index that is assessed and displayed at the 3-month meeting of all employees of PT. Bosowa Berlian Motor Manado.

Tabel 1. Key Performance Index Criteria

| ADH  |       | ASS HEAD   |       |
|--|-------|--|-------|
| KPI MVE 2022                                 | SCORE | KPI MVE 2022   | SCORE |
| AR Overdue ASS                               | 100   | SIU  | 100   |
| AR Overdue Unit                              | 150   | Revenue ASS  | 300   |
| Deviasi Actual vs Budget                     | 200   | AR Overdue ASS   | 200   |
| Closing montly Report (1st of every month)   | 150   | Gross Profit   | 200   |
| Closing Weekly Report (Monday morning at 11) | 200   | Cross Selling (Fogging Liquid, Anti-Mouse Liquid, Batteries) = Target vs Ach | 200   |
| Lead Time Outstanding STNK (<1 Month)        | 200   |  |       |
|  | 1000  |  | 1000  |

Sumber : PT.Bosowa Berlian Motor Manado

The picture above explains the points of each main task and responsibility by the Administration Head and Head After Sales Service as the person in charge at the branch office in terms of Receivables. With this table, the duties and responsibilities can be controlled by the Head Office. And the following is a recapitulation of all branches included in the Top and Bottom performance.

However, judging from the accumulation of assessments that are used as the Key Performance Index related to accounts receivable, there is still less attention to it where the assessment of receivables still has a low score and does not affect the assessment of the person in charge.

## 2. Risk Assessment

In the internal control of service receivables arising from the activity of providing payment terms by work contract companies, there is a draft cooperation contract issued by PT. Bosowa Berlian Motor has then agreed with the work contract company to stipulate fines for those

who pay past the stipulated time period, which is 30 days from receipt of the tax invoice.

The selection of work contract companies is seen from the history of service and the number of vehicles owned, so that it can assess the risks that will occur if entering into a cooperation contract. Judging from the ease of communication and fast completion of the confirmation and payment process. But in reality the draft contract that has been agreed upon is not properly complied with, this is also because the internal branch does not pay attention to this and continues to provide service opportunities to parties who do not comply with the contract and uncollected receivables are getting bigger.

### *3. Control Activities*

Control activities on Service receivables at PT. Bosowa Berlian Motor Manado has several activities:

- a. Receipt of vehicle unit service up to cost estimation and invoice printing, carried out by the Service Reception section (Service Advisor).
- b. Billing for payment for work contract parties is done by the admin service (where the data and nominal cannot be changed) then the invoice is delivered to the relevant company
- c. Receipt of funds that will be given by the work contract company will not go through the admin, but will be directed to transfer payments through a bank on behalf of the office in accordance with the nominal invoiced.
- d. Cashier to receive money in cash if the company is forced to pay in cash and the accounting department will record the amount paid according to proof of payment.

### *4. Information and Communication*

At PT. Bosowa Berlian Motor Manado, recording of accounts receivable is carried out by the accounting department through the Bosowa Automotive Management System Global system. All transactions related to cash receipts and disbursements will be recorded and inputted into the system. The activity of the emergence of receivables is recorded on the same day after the issuance of the invoice from the vehicle service. To see a list of unpaid receivables, see the Bosowa Automotive Management System Global system.

Because the system is sensitive, only Administration Head, Accounting and Head Office can access it. To update receivables regarding information to the admin service, namely the head office administration section, makes excell files and distributes them to all branch admins to be able to clarify and follow up on receivables that have been recapitulated. The accounts receivable update is sent via e-mail every week and at the end of the month for the overall summary.

Because the admin cannot access the system, as a result the admin cannot find out which receivables have been paid and which have not been paid. Admin only accepts the overall recapitulation.

#### *5. Monitoring Activity*

Monitoring activities carried out by the management of PT. Bosowa Berlian Motor is in the form of direct monitoring by the head of the division responsible for the branch, namely the administration head and the Branch Manager. The responsibilities owned by branch management are accountable to the Head Office in the administrative section. With existing service receivables data, monitoring from management is less than optimal due to other work demands in the form of sales targets by the head office to branch offices.

## **DISCUSSION**

### **Account Receivable**

The mechanism for the occurrence of service receivables is starting from every vehicle that enters service, the vehicle is a vehicle that belongs to a work contract company with PT. Bosowa Berlian Motor Manado. Work contract vehicles that will enter service must provide a Work Order (SPK) then the vehicle will be worked on according to the existing SPK. After that, the receiving service department prints the invoice and submits it to the admin, the admin then processes the tax invoice and sends the data to the Head Office (HO). The HO will process the tax invoice upon request with an estimated 5-14 days and then the tax invoice will be forwarded to the admin. The admin makes invoices to work contract companies accompanied by tax invoices and bills these receivables to related companies. For the period of payment of receivables that has been determined based on the cooperation contract, that is no later than 45 days of payment. The payment method that applies to work contract companies is a transfer through an office account.

PT. Bosowa Berlian Motor operates as a service provider, so companies that service vehicles will be subject to Article 23 Income Tax of 2% of the service fee. The tax in accordance with the cooperation contract agreement is paid by the related company and the company is required to provide proof of withholding of income tax article 23 which has been deposited to the tax office. After receiving proof of withholding from the related company, the accounting department will provide the proof of withholding to the Head Office. And after being approved, the accounting department will record reduced receivables in accordance with the nominal paid.

### **Internal Control Components**

Meanwhile, after the research results obtained from interviews and observations, the internal controls implemented at PT. Bosowa Berlian Motor Manado, namely:

1. Control Environment

With standard operational procedures supervised by the Head Office, KPI (Key Performance Index) is applied for working employees. Each employee has duties and responsibilities that must be fulfilled for KPI assessment by the Head Office. The Key Performance Index will greatly affect each employee's performance in completing the work for which they are responsible and can also be used as a reference for consideration of increasing the working period of each employee by the management. Ethics and discipline at work are also directly supervised by branch leaders and division heads.

Every 3 months a meeting will be held for all employees of PT. Bosowa Berlian Motor from the Center to various branches through virtual zoom meetings or microsoft team meetings. The meeting conveyed every achievement from each division and recapitulated the Key Performance Index for each part of each employee (Best Branch Manager, Best Administration Head, Best Accounting, and so on). There is. Best Performance will receive an award and Bad Performance will receive a warning and be evaluated by management on a regular basis by requesting an accountability report for each responsibility given and controlling performance in the next few months so that it can get better.

Tabel 2. Ranking Key Performance Index

| ADH                      |                           |       | ASS HEAD                      |                                |      |
|--------------------------|---------------------------|-------|-------------------------------|--------------------------------|------|
| KPI RANKING ALL ADH 2022 |                           |       | KPI RANKING ALL ASS HEAD 2022 |                                |      |
| Top 5 KPI YTD 2022       |                           |       | Top 5 KPI YTD 2022            |                                |      |
| 1                        | ANA PERTIWI - BONE        | 5,595 | 1                             | RAIS - TERNATE                 | 6953 |
| 2                        | ADITYA PRATAMA - SORONG   | 5,337 | 2                             | ERNIYANTI - PARE-PARE          | 6607 |
| 3                        | AMSAR - LUWUK BANGGAI     | 5,174 | 3                             | ZULKIFLI - KOLAKA              | 6604 |
| 4                        | HAERUDDIN HASAN - MAMUJU  | 5,077 | 4                             | AMIR - MAMUJU                  | 6560 |
| 5                        | LILI APRILIANTI - MANADO  | 5,010 | 5                             | ERWIN - MOROWALI               | 6489 |
| Bottom 5 KPI YTD 2022    |                           |       | Bottom 5 KPI YTD 2022         |                                |      |
| 24                       | DWI NOVITA SARI - KENDARI | 2,483 | 24                            | IRWAN SAFRIATMAN - URIP        | 4997 |
| 25                       | RAHMASARI - PALOPO        | 2,322 | 25                            | AKSAN - MERAUKE                | 4780 |
| 26                       | YOHANES MANGU K - MAUMERE | 1,979 | 26                            | IRWANDI MASSING - JAYAPURA MMK | 4198 |
| 27                       | AFADIL ARAS - KOLAKA      | 1,849 | 27                            | AMIRUL HAJ - PETTARANI/TRANS   | 4165 |
| 28                       | MAHYUDDIN - BULUKUMBA     | 1,146 | 28                            | SUPRIADI - MAROS               | 3256 |

Sumber : PT. Bosowa Berlian Motor Manado

Related to the recapitulation, it can be seen the performance of each existing person in charge. This assessment is only an accumulation of scores that have been achieved, but is not included in Bad Performance so that it does not reduce the branch's internal performance assessment. Related to the management of accounts receivable, particularly service accounts receivable are handled directly by the admin service. In the course of the company's operations, based on existing observations and interviews, there were several irregularities related to the performance of employees which caused no reduction in uncollectible accounts. This irregularity is related to the high turnover of divisional leaders which in fact is mostly caused by promotions, so that leaders generally have a close relationship with employees. This resulted

in the leadership not taking decisive action against violations or poor performance committed by employees. The negative impact is the lack of professionalism in carrying out duties and responsibilities. This resulted in the control environment not being good and the performance of the employee decreasing.

## 2. *Risk Assessment*

With the acceptance to be able to transact and generate receivables, the Head Office issues a Cooperation Contract Draft with companies that will carry out periodic service work and in it there are points for possible risks that will occur during the cooperation contract in progress, which are related to payment for services as well as spare parts given or billed to work contract companies. When a cooperation contract is to be entered into, both parties, starting from the first party, PT. Bosowa Berlian Motor and the two companies that will work together in terms of service must read and agree to the existing terms and put a sign of agreement with the initials of the 3 persons in charge determined by each company itself.

To anticipate uncollectible receivables from a vehicle service cooperation contract, the draft cooperation contract contains the following points:

- a. If within the payment time given by the first party cannot be fulfilled, the second party will be subject to a late payment penalty of 0.05% per day of the total bill amount.
- b. The first party has the right to stop service work from the second party's vehicle and refuse requests for estimates or vehicle repairs

The first party also includes points if something happens that is not possible by the second party in paying off its receivables for vehicle service work, which is called Force Majeure (Circumstances of Force) in which it is explained as follows:

- a. Those that can be classified as coercive actions are natural disasters, non-natural disasters, social disasters, strikes, fires and other industrial disturbances as stated in a joint decision of the Minister of Finance and related technical ministers.
- b. If a force majeure occurs, the party experiencing it must give notification to the other party no later than 7 days after the force majeure occurs accompanied by evidence and supporting documents that can be accounted for.

Having these points will be very helpful in dealing with uncollectible accounts. But in the operations that occur, if the work contract company is late in making payments on its receivables, the company does not pay the fine as agreed at the beginning of the signing of the cooperation contract. Due to things that include:

- a) Delays in billing by the first party admin are caused by a tax invoice that has not been issued, so when the bill comes in the second party still has to forward the bill to the second party's head office and wait

- for new approval to be paid, so that it can pass the bill payment period.
- b) When the tax invoice has been issued and the admin makes the bill and delivers it to the second party, the tax invoice is wrongly addressed or the first party still uses the first address. And when filing for changes to tax invoices, the first party stated that they could not be changed because the time had passed for changes to tax invoices. And finally the bill hangs and cannot be paid due to standard operating procedures from both parties.
  - c) For work contract companies, when servicing vehicles, they are subject to Article 23 Income Tax on services used. When paying off the receivables, the second party pays off the receivables by directly deducting Article 23 Income Tax which results in the receivables still having a nominal value that cannot be closed. This debt can be closed if the second party submits proof of the Article 23 PPh withholding slip. And due to the inaccuracy of the admin from both parties, the Article 23 PPh withholding slip was not deposited and resulted in each existing bill hanging a number of deductions from the Article 23 PPh. The discounted value of Income Tax Article 23 is 2% of the services provided. *Aktivitas Pengendalian*

### 3. *Control Activity*

Control activities carried out by management for service receivables are as follows:

- a. PT. Bosowa Berlian Motor uses a system that can help the company's 3S operations (Sales, Service and Spare Parts), the system is called BAMS (Bosowa Automotive Management System) for control activities carried out by central management, namely limiting access contained in the system. Each employee has an account to access the BAMS (Bosowa Automotive Management System) system and its use is limited according to the position given. So those who can access accounts receivable are only the Head of Branch, Head of Administration, Head of Workshop and Admin.
- b. Separation in work is going well where the service reception department will make an estimate or the total that will be paid by the consumer based on the invoice issued. Then the admin will send the invoice for making a tax invoice to the Head Office in the Tax handling section and then the admin can continue to make bills and be billed to the related company. The payment system that applies to contract work companies is transfer. It is not permitted to pay directly to the admin or pay in cash to the dealer.
- c. Recording in bookkeeping is accompanied by supporting documents in the form of invoices and if you have made a payment accompanied by proof of transfer payment to PT. Bosowa Berlian Motor. Proof of payment will be cross-checked with the updated checking account by the administration team. If it is appropriate and the same between the nominal bill of credit and the nominal transferred, it will be recorded

by accounting. If there is a difference, the deduction for Article 23 Income Tax is calculated by 2% of the service fee, if it is appropriate, the amount paid will be recorded.

#### 4. *Information and Communication*

Information related to receivables can be accessed through the BAMS (Bosowa Automotive Management System) application, and is always recapitulated by the Head Office for each outstanding receivables data by all branches regarding the receivables of all divisions and sent via email and forwarded to all branches, namely to the Branch Manager, Administration Head, Head After Sales Service and admin. Therefore, information related to accounts receivable has been effective from internal companies.

Communication related to the receivables mechanism at PT. Bosowa Berlian Motor was found to be ineffective, due to a lack of communication between the admin and the accounting department in terms of requesting proof of PPh article 23 deposits, a lack of communication between the admin and service receipts related to requests for changes to the name and address of the NPWP (Taxpayer Participant Number) which has been updated by the work contract company and the terms requested by the work contract company in making invoices. Which causes difficulties in changing tax invoices that have been issued and will result in uncollectible receivables if the tax invoice cannot be revised anymore.

#### 5. *Monitoring Activity*

In the mechanism of accounts receivable management, especially service receivables at PT. Bosowa Berlian Motor, management still pays little attention to accounts receivable management. Lack of direct pressure from management in controlling accounts receivable problems at branches. The Head After Sales Service who leads the service department does not exercise good control over its own service receivables, so the Administration Head also has difficulty dealing with the large number of uncollected service receivables. Monitoring activities are less effective due to the large number of jobs and targets set by the Head Office in the company's operations to increase service and unit income for service, so that the Head After Sales Service and Branch Manager branches are mainly focused on achieving the targets given by the Head Office.

The company's internal audit also only checks each amount of receivables that are still unpaid by the second party. There is no further action to analyze receivables that have not been paid for a long time by the second party to be reported to the head office to write off or eliminate these receivables, to increase the amount of possible income from receivables.

## **CONCLUSIONS AND RECOMMENDATIONS**

Based on the results of research and discussion, it can be concluded that control of service receivables at PT. Bosowa Berlian Motor Manado is carried out using the following mechanisms and strategies:

1. PT. Bosowa Berlian Motor implements a service receivable control mechanism that involves work contracts, tax invoices, and billing to related companies. Receivable payments are made no later than 45 days by the office account transfer method.
2. The company carries out internal control through standard operating procedures supervised by the Head Office. Employee performance is measured using the Key Performance Index (KPI) and an evaluation meeting is held. However, the high turnover of divisional leaders, which was largely attributable to promotions, resulted in a lack of decisive action against employee violations or poor performance. This can affect a good control environment and reduce employee performance.
3. PT. Bosowa Berlian Motor assesses risks related to service receivables through draft cooperation contracts with partner companies. The cooperation contract includes points related to payment, late payment penalties, and possible force majeure. However, in practice, there were irregularities in billing and settlement of receivables caused by delays in billing, wrong address for tax invoices, and inaccuracies in withholding Income Tax Article 23.
4. PT. Bosowa Berlian Motor uses the BAMS (Bosowa Automotive Management System) system as part of control activities that limit access and separate tasks properly. This system provides access only to authorized parties, such as Branch Heads, Administration Heads, Workshop Heads, and Admins.

Broadly speaking, by considering the identified problems, it can be concluded that the internal control at PT. Bosowa Berlian Motor Manado reflects several elements that comply with the principles recommended by the COSO Framework. For example, the existence of payment mechanisms, the implementation of late payment penalties, and the use of the BAMS system can be linked to COSO's internal control principles of implementing appropriate policies and procedures. However, the company also has several weaknesses in the implementation of internal controls, such as a lack of professionalism, inaccuracies in receivables collection, and a lack of effective risk management.

Therefore, it can be concluded that PT. Bosowa Berlian Motor Manado has not fully implemented the internal control principles recommended by the COSO Framework. To improve internal control, it is necessary to improve the management of accounts receivable, increase employee professionalism, administrative accuracy, and enforce cooperation contract provisions. Evaluation and improvement aimed at increasing the effectiveness of internal control needs to be carried out in order to minimize the risk of uncollectible accounts and maintain the sustainability of the company's business.

From the research that has been carried out, there are several suggestions for the company:

1. In procuring cooperation contract agreements with the second party, it is best if the party entering into the agreement understands well the contents of the draft work contract so that it can emphasize the second party for any regulations that apply during the cooperation contract period. So that the fines that have been stipulated in the draft cooperation contract can work and the second party can pay more attention to the payment later.
2. Conduct a key performance index assessment for the admin service so that the admin does not underestimate the management of receivables, strengthens relations between employees, especially in communicating so that misunderstandings do not occur.
3. In addition to focusing on the targets given by APM (Brand Holder Agent), management must also focus on internal control of the company, especially on receivables so that the income plan that is expected to come from receivables can be realized properly.
4. It is hoped that the management of making tax invoices by the head office will be expedited so that the second party billing process can be carried out as soon as possible so as not to exceed the specified payment period.

#### **ADVANCED RESEARCH**

It should be noted that this research still has limitations, therefore for future researchers it is hoped that this research can be a reference for further research. It is recommended for future researchers to be able to dig deeper into internal matters within the company while still implementing COSO internal control as a reference for whether internal control is running well.

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