

Bram Budi Al Kafah, 13322037, **Manajemen Pembayaran Piutang Berbasis *Distributor Financing***, Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Muhammadiyah Gresik, Agustus, 2017.

### **Abstraksi**

Skripsi ini berjudul Manajemen Pembayaran Piutang Berbasis *Distributor Financing*. Penelitian ini membahas masalah nilai piutang pupuk bersubsidi yang tinggi pada PT Petrokimia Gresik. Piutang adalah semua tagihan kepada seseorang ataupun badan usaha atau kepada pihak lainnya dalam satuan mata uang yang timbul sebagai akibat transaksi di masa lampau. Tujuan penelitian adalah untuk mengetahui pemahaman makna atas implementasi fasilitas manajemen pembayaran berbasis *Distributor Financing* dalam mengatasi masalah pembayaran piutang di PT. Petrokimia Gresik. Penelitian ini menggunakan metode kualitatif Fenomenologi. Teknik pengumpulan data dengan menggunakan teknik wawancara, observasi, serta dokumen-dokumen. Informasi tentang penyebab nilai piutang pupuk bersubsidi tinggi didapatkan dari hasil wawancara dengan staf departemen Keuangan dan Akuntansi. Teknik analisis data yang digunakan dalam penelitian ini yaitu dengan menggunakan teknik pengumpulan data yang bermacam-macam (triangulasi).

Hasil penelitian ini menunjukkan secara spesifik karyawan di Bagian Penagihan dan Urusan Pelaporan Piutang sudah memahami makna Manajemen Pembayaran Piutang Berbasis *Distributor Financing* dan proses monitoring dan penagihan piutang pupuk bersubsidi sebelum dan setelah menggunakan fasilitas *Distributor Financing*. Berdasarkan hasil pengamatan dan analisis dapat disimpulkan bahwa fasilitas *Distributor Financing* sudah dapat mengatasi masalah piutang di PT. Petrokimia Gresik karena terbukti fasilitas *Distributor Financing* dapat mengurangi nilai piutang jatuh tempo secara signifikan.

Kata Kunci : Distributor Financing, Piutang, SIP3, Makna.

Bram Budi Al Kafah, 13322037, **Analysis of The Factors That Influence The Tendency of Accounting Fraud** , Accounting, Faculty of Ecomics and Business, University of Muhammadiyah Gresik, August, 2017.

### **Abstract**

This thesis entitled Payment Management Receivable Based on Distributor Financing. This study discusses the issue of the high value of subsidized fertilizer receivables at PT Petrokimia Gresik. Receivable is all bills to a person or business entity or to any other party in the currency units arising as a result of past transactions. The purpose of research is to understand understanding of the implementation of facilities based payment management Distributor Financing in overcoming the problem of payment receivables at PT. Petrokimia Gresik. This research uses qualitative method of Phenomenology. Data collection techniques using interview techniques, observation, and documents. Information on the causes of the value of high subsidized fertilizer receivables was obtained from interviews with Treasury and Accounting staff. Data analysis technique that used in this research is using various data collection techniques (triangulation).

The results of this study indicate specifically the employees in the Billing and Affairs Division of Accounting Receivable already understand the meaning of Payment Management Receivables Based on Distributor Financing and the process of monitoring and collection of subsidized fertilizer receivable before and after using Distributor Financing facility. Based on the observation and analysis it can be concluded that the Distributor Financing facility has been able to solved the problem of receivable in PT. Petrokimia Gresik because it proven that Distributor Financing facility can significantly reduce the value of receivable.

Keywords: Distributor Financing, Receivables, SIP3, Meanings.

