

ABSTRAK

Telaumbanua, Rinaldi Emmanuel. 2025. *Evaluasi Sistem Penagihan Piutang Atas Pengiriman Barang Pada PT Pos Indonesia (Persero) KC. Gunungsitoli*. Tugas Akhir. Pembimbing : Noviza Asni Waruwu, SE., M.Si

Penelitian ini berjudul “*Evaluasi Sistem Penagihan Piutang atas Pengiriman Barang pada PT Pos Indonesia (Persero) KC Gunungsitoli*”. Tujuan dari penelitian ini adalah untuk mengevaluasi efektivitas sistem penagihan piutang, mengidentifikasi kendala yang dihadapi, serta memberikan rekomendasi perbaikan guna meningkatkan kolektibilitas piutang dan stabilitas arus kas perusahaan. Metode penelitian yang digunakan adalah deskriptif kualitatif dengan teknik pengumpulan data melalui wawancara, dokumentasi, dan studi kepustakaan. Hasil penelitian menunjukkan bahwa prosedur penagihan telah memiliki alur yang jelas, mulai dari pencatatan transaksi, rekapitulasi bulanan, penyusunan dokumen tagihan, hingga pengiriman invoice kepada mitra setiap awal bulan. Namun, implementasi di lapangan masih menghadapi beberapa kendala, antara lain keterlambatan pembayaran dari mitra akibat masalah administrasi internal, ketiadaan sanksi keterlambatan maupun insentif pembayaran tepat waktu, serta belum optimalnya pemanfaatan teknologi seperti fitur pengingat otomatis pada SAP. Berdasarkan temuan tersebut, penelitian ini merekomendasikan penerapan sistem penagihan digital terintegrasi, penyempurnaan kebijakan penagihan, peningkatan intensitas komunikasi dengan mitra, penguatan pengawasan piutang secara real time, serta peningkatan kompetensi sumber daya manusia di bidang penagihan. Dengan langkah-langkah tersebut, perusahaan diharapkan mampu meningkatkan efektivitas sistem penagihan piutang, mempercepat perputaran kas, dan mengurangi risiko piutang macet.

Kata kunci: Evaluasi Sistem Penagihan, Piutang Usaha, Pengiriman Barang, PT Pos Indonesia

ABSTRACT

Telaumbanua, Rinaldi Emmanuel. 2025. Evaluation of the Accounts Receivable Collection System for Goods Delivery at PT Pos Indonesia (Persero) Gunungsitoli Branch Office. Final Project. Supervisor: Noviza Asni Waruwu, SE., M.Si.

This research, entitled “*Evaluation of the Accounts Receivable Collection System for Goods Delivery at PT Pos Indonesia (Persero) KC Gunungsitoli*”, aims to evaluate the effectiveness of the receivables collection system, identify the obstacles encountered, and provide recommendations for improvement to enhance receivables collectibility and maintain the company’s cash flow stability. The research method used is descriptive qualitative, with data collected through interviews, documentation, and literature studies. The results show that the collection procedure has a clear workflow, starting from transaction recording, monthly recapitulation, preparation of billing documents, and invoice delivery to partners at the beginning of each month. However, the implementation still faces several challenges, including late payments from partners due to internal administrative issues, the absence of late payment penalties or incentives for early payment, and the suboptimal use of technology such as the automatic reminder feature in SAP. Based on these findings, this study recommends implementing an integrated digital collection system, improving collection policies, increasing the intensity of communication with partners, strengthening real-time receivables monitoring, and enhancing staff competencies in collection management. By applying these measures, the company is expected to improve the effectiveness of its receivables collection system, accelerate cash turnover, and reduce the risk of uncollectible accounts.

Keywords: Receivables Collection Evaluation, Trade Receivables, Goods Delivery, PT Pos Indonesia