

ABSTRAK

PROSEDUR PENCATATAN POS AKUN PIUTANG LISTRIK PASCABAYAR AKIBAT TUNGGAKAN PELANGGAN PADA PT PLN (PERSERO) ULP KARANG

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Piutang usaha memegang peranan penting sebagai salah satu sumber penerimaan kas dan komponen aset lancar yang memengaruhi likuiditas perusahaan. Proses pencatatan dan pengelolaan piutang harus dilakukan secara sistematis serta rutin guna meminimalkan risiko keterlambatan pelunasan. Penulisan ini membahas prosedur pencatatan pos akun piutang listrik pascabayar akibat tunggakan pelanggan pada PT PLN (Persero) ULP Karang, yang dipantau menggunakan sistem EIS (*Executive Information System*) untuk menampilkan informasi saldo secara otomatis dan *real-time*. Proses ini mencakup tahapan pemantauan saldo piutang, status pelanggan, serta pengawasan tunggakan yang timbul akibat penggunaan energi listrik sebelum dilakukannya pembayaran. Pada praktiknya, hambatan yang muncul meliputi keterbatasan penyajian rincian transaksi detail pada sistem serta adanya perangkapan tugas antara petugas *biller* dan *billman*. Untuk mengatasi hal tersebut, langkah strategis yang diperlukan berupa penguatan pengawasan, validasi data yang lebih ketat, serta penyusunan SOP dan *flowchart* kerja yang lebih jelas. Lewat penerapan prosedur yang terstruktur dan pemanfaatan teknologi secara optimal, pencatatan piutang akan berjalan lebih efektif, akurat, serta mampu meminimalkan risiko piutang tak tertagih bagi perusahaan.

Kata Kunci : Piutang Listrik Pascabayar, Tunggakan Pelanggan, EIS (*Executive Information System*)

ABSTRACT

PROCEDURE FOR RECORDING POSTPAID ELECTRICITY ACCOUNTS RECEIVABLE DUE TO CUSTOMER ARREARS AT PT PLN (PERSERO) ULP KARANG

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Accounts receivable play an important role as one of the sources of cash inflow and as a current asset component that affects the company's liquidity. The process of recording and managing receivables must be carried out systematically and regularly to minimize the risk of late payments. This paper discusses the procedure for recording postpaid electricity accounts receivable due to customer arrears at PT PLN (Persero) ULP Karang, monitored using the EIS (Executive Information System) to display balance information automatically and in real-time. This process includes stages of monitoring receivable balances, customer status, and overseeing arrears that arise from electricity usage before payments are made. In practice, the obstacles that arise include limitations in presenting detailed transaction details in the system, as well as overlapping responsibilities between biller and billman staff. To address this, the required strategic steps include strengthening supervision, enforcing stricter data validation, and creating clearer SOPs and work flowcharts. By applying structured procedures and making the most of technology, accounts receivable recording will run more effectively and accurately, while also minimizing the risk of uncollectible receivables for the company.

Keywords: Postpaid Electricity Receivables, Customer Arrears, EIS (Executive Information System)