

## **ABSTRACT**

Accounts receivable is a component of current assets largest companies after cash, accounts receivable and assessments receivable records aims to present information to the customer receivables finance manager and became the basis for a decision.

The study was conducted at PT. PLN (Persero) Distribution of West Java and Banten UPJ Ujungberung, which is located at Jalan AH Nasution No. 65 Bandung. The purpose of this study was to determine the recording and assessment of customer accounts receivable PT. PLN (Persero) Distribution of West Java and Banten UPJ Ujungberung.

The results of this study are recording customer accounts in PT. PLN (Persero) Distribution of West Java and Banten UPJ Ujungberung using the accrual method of the base where the receivables as of the beginning of the use of electricity but the billing is collected for one month in advance and the results of assessments receivable PT. PLN using the allowance for uncollectible accounts receivable by age.

**Keywords:** Recording Receivables, Accounts Receivable Assessment