



## PROCEDURE FOR COLLECTION OF RECEIVABLES WITH RECEIVABLES BILL AT PT INTEGRASI PRODUKTIVITAS INDONESIA

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### **Abstract**

**Purpose** - The purpose of this Final Project Research is to find out the process of making Receivables Collection Procedures with Receivables Bill at PT Integrasi Productivity Indonesia. The method used in this study is qualitative descriptive.

**Design/methodology/approach** - The techniques used in collecting the data obtained are primary data and secondary data.

**Finding** - PT Integrasi Productivity Indonesia as a company engaged in services really needs a Receivables Collection Procedure. With the establishment of Receivables Collection Procedures, it can help minimize the occurrence of payment delays by customers that cause bad debts, especially at PT Integrasi Productivity Indonesia. With the information obtained from this Receivables Collection Procedure, financial staff can carry out receivables collection better by using the procedures that have been made.

**Originality** -

**Keyword** - Accounting, Accounts Receivable, Procedure, Standard Operating Procedure

**Paper Type** – Research Paper



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## Introduction

Indonesia is currently experiencing the development of globalization in the economic sector. This is reflected in the birth of many large companies or small companies, domestic companies or foreign companies. Although these types of companies are different, these companies have one common goal, which is to seek the greatest possible profit or profit.

The profit received by the company is the difference from net income minus the costs incurred. This certainly causes very tight competition between companies engaged in the same field sector to find the right strategy to improve company performance.

A service company is an organization that provides various types of services or facilities for customers or consumers. Services provided by service companies can be in the form of professional services, financial services, transportation services, consulting services, marketing services, and so on. The main difference between a service company and a production company is that service companies do not produce physical products, but instead provide services and solutions for the needs of their customers.

Service companies often rely on their human resources and intellectual capabilities to provide quality service to customers. In this case, the quality of services provided by service companies is greatly influenced by the competence, skills, and professionalism of their workforce. Because of this, service companies often run various training and development programs to ensure that their workforce has the necessary competencies to serve customers well.

In a service company, sales activities are one of the important factors in the success of the company. Because it is with this sale that the company's profit can be obtained. Sales can be made in two ways, namely cash and credit. Almost all companies sell on credit. Which aims to retain existing customers and also attract new customers with this policy. With the sale of this credit, it can directly cause accounts receivable to be accounted.

According to Warren, et al (2015: 448) receivables ( *receivable*) include all money claimed against other entities, including individuals, companies, and other organizations. These receivables usually make up a significant portion of total current assets. Receivables are one of the important parts of the balance sheet of a corporate entity. The higher the value of a company's receivables, the higher the amount of credit sales. And the success of the company is also reflected in the good management of trade receivables from the authorities.

Accounts receivable is one of the accounts used as a reference in the company's income statement, and is also very important and useful for every company engaged in services. Accounts receivable are able to produce reports on the profits obtained by each company, both current receivables and non-current receivables.

Credit sales can bring greater profits or profits, but this is inseparable from the risk of loss that must be borne by the company if the customer does not pay according to the due date and is unable to pay off existing receivables. When customers are unable to pay according to the agreed due date due to forgetting the date for receivables payment, this can cause financial constraints in the company. To overcome this, the need for internal control in the form of Receivables Bills.

PT Integrasi Productivity Indonesia is one of the service companies engaged in training in the form of *Bootcamp Training*, which is job training in accordance with company standards. PT Integrasi Productivity Indonesia in carrying out activities in the

form of selling its services is not a few selling services that it pays in the future. Therefore, researchers are interested in discussing how internal control practices in the form of Receivables Bill with the title "Receivables **Collection Procedure with Receivables Bill at PT Integrasi Productivity Indonesia**".

## **THEORETICAL FOUNDATION**

### **Procedure Definition**

In carrying out activities, organizations need references to regulate and control all activities that take place in the company. Therefore, every business, both private and public, must have basic procedures to carry out work that supports the smooth running of the business. It is important for an organization to have a working method so that everything is done consistently. Ultimately, the process becomes a guideline for the organization to determine what activities must be performed to achieve a particular function. With adequate work methods, leaders and goals to be achieved can run well in the organization.

According to Baridwan (2009: 30) states that procedures are a sequence of work, usually involving several people in a part or company transaction that occurs. Meanwhile, according to Mulyadi (2016: 4) states that the procedure is a sequence of clerical activities, usually involving several people in one or more departments, which is made to ensure uniform handling of company transactions that occur repeatedly. The clerical activity in question is an activity carried out to record information in forms, ledgers, and journals which include writing, holding, counting, coding, registering, selecting, moving, and comparing.

Based on the above understanding, it can be concluded that the procedure is part of a system which is a series of several stages of an action systematically and clearly which involves every part to ensure that a business activity or transaction that is carried out repeatedly is in accordance with the expected objectives.

### **Definition of Bill**

According to Agus Sugiarto (2005) explained that letters are a means of communication used by certain parties to other parties with writing. A letter is a written communication tool to convey a message. In the Big Indonesian Dictionary (KBBI) collection is the process, method, act of collecting, requesting to pay debts. In billing accounting, it is usually used to show claims that will be repaid with money.

Billing is the process of collecting payments from customers or debtors for the purchase of products or services received. Billing is an important part of the financial process in a business or organization, and ensures that the money received matches the amount to be paid by the customer. Billing can be done through a variety of methods, including bills, phone calls, emails, or automatic payments via bank transfer.

In this case, billing aims to ensure that the customer or debtor understands the amount to be paid and the specified payment time. Billing also ensures that the business or organization can keep up with a steady cash flow and maintain financial balance. So it can be concluded that a bill is a letter sent by the creditor / seller to the debtor / buyer, with the intention that the buyer pays off the debt in accordance with the agreement / mutual agreement.

### Definition of Receivables

Receivables are one of the items of current assets in the company's balance sheet arising from the sale of goods, services and credits to debtors whose payments are generally given within 30 to 90 days.

1. According to PSAK 55 (2015), loans provided and receivables are nonderivative financial assets with fixed or predetermined payments and do not have quotes in the active market.
2. According to Warren, et al (2015: 448) receivables ( *receivable*) include all money claimed against other entities, including individuals, companies, and other organizations. These receivables usually make up a significant portion of total current assets.
3. According to Rudianto (2012: 210) receivables are company claims for money, goods, or services to other parties due to past transactions. Almost all entities have receivables to other parties either related to sales / revenue transactions or receivables derived from other transactions. The category of receivables is influenced by the type of business of the entity. Trading and manufacturing companies The types of receivables that arise are accounts receivable and other receivables.
4. According to Slamet (2009: 43), explaining that receivables are bills both to individuals and to other companies that will be received in cash.
5. According to Martani, et al (2012: 193) receivables are claims of a company to other parties. Almost all entities have receivables to other parties, both related to sales/revenue transactions and receivables derived from other transactions. The category of receivables is influenced by the type of business entity, for trading and manufacturing companies the types of receivables that arise are accounts receivable and other receivables. The entity refers to receivables related to revenue as accounts receivable.

### Credit Sales System

According to Mulyadi (2016: 167) stated that credit sales are carried out by the company by sending goods in accordance with the order received from the buyer and for a certain period of time the company has a bill to the buyer. To avoid uncollectible accounts receivable, every credit sale that a seller first makes to a buyer is always preceded by an analysis of the creditworthiness of granting credit to that buyer. Generally, service companies often sell their products with a credit sales system.

## RESEARCH METHODS

### Object of Research

The object of research in the preparation of this Final Project Report is "Procedure for Collection of Receivables using Bills of Receivables at PT Integrasi Productivity Indonesia". In this study, the problem studied is about how the Procedure for Collecting Receivables with Receivables Bill at PT Integrasi Productivity Indonesia. The research was conducted at PT Integrasi Productivity on Jalan Ruko BBS 3 Bukit Baja Sejahtera Blok. B3 No.09, Kel. Ciwaduk, Cilegon District, Cilegon City, Banten.

This company is engaged in providing *Bootcamp Training* services , namely training aimed at students / students to have skills that meet company standards. This study was conducted from August 2022 to February 2023.

## Research Methods

Research methods are indispensable in scientific research, because methods are a way to achieve goals. According to Sugiyono (2015: 2) the research method is basically a scientific way to obtain data with specific purposes and uses. Thus, in conducting research it is necessary to have an appropriate research method to obtain a data to be examined in a study. The type of research used in this study is qualitative descriptive.

According to Nazir (2014: 43) descriptive research method is a method in examining the status of a group of humans, an object, a condition, a system of thought, or a class of events in the present with the aim of making descriptions, pictures or paintings systematically, factually and accurately about the facts, properties and relationships between the phenomena investigated.

According to Sugiyono (2015: 8-9) qualitative research methods are often called naturalistic research methods because the research is carried out in *natural conditions* (*natural setting*); also called *ethnographic* method, because at first this method was more widely used for research in the field of cultural anthropology; referred to as qualitative method, because the data collected and analysis are more qualitative in nature.

Qualitative research methods are research methods based on the philosophy of postpositivism used to examine natural object conditions (as opposed to experiments) where researchers are the key instruments of data collection techniques carried out by triangulation (combined), data analysis is inductive / qualitative, and qualitative research results emphasize meaning rather than generalization. Qualitative descriptive research aims to describe, describe, explain, explain and answer in more detail the problem to be studied by studying as much as possible an individual, a group or an event. In qualitative research, humans are research instruments and the results of research are in the form of words or statements that are in accordance with actual circumstances.

## Data Types and Sources

The types and sources of data used in this study include:

### Data Type

Data is something obtained by gathering real facts from the field and can be used as a basis for research (analysis or inference). The existence of information serves as information to solve research problems. On the other hand, data is also needed to complete the research data. Therefore, the existence of information can facilitate research in describing the object under study. The form of data itself can be notes, images, numbers, letters, notes or symbols that represent objects used in research.

As for the type of data used in this study, it consists of:

#### a. Primary data

Primary data is a data source that directly provides data to data collectors (Sugiyono, 2015: 225). In this section, primary data is obtained directly through the results of collecting information from the company, in this case the financial staff at PT Integrasi Productivity Indonesia.

#### b. Secondary data

According to Sugiyono (2015: 225) secondary data is a source that does not directly provide data to data collectors, for example through other people or through documents. The secondary data used in this study is sourced from electronic books,

documents, articles, journals, notes, and literature both in the form of theory and data related to problems in research.

### **Data Sources**

The source of the data referred to in the study is the subject from which the data can be obtained and has clarity information about how to retrieve the data and how the data is processed. The definition of data sources according to Suharsimi Arikunto (2013: 172) is: "The source of data referred to in research is the subject from which data can be obtained". Meanwhile, according to Nur Indrianto and Bambang Supomo (2013: 142) data sources are: "Data sources are important factors that are taken into consideration in determining data collection methods in addition to the type of data that has been created in advance". So it can be concluded that the data source is the most important factor in determining the data collection method to find out where the data subject is obtained from.

The data sources used in this study consist of:

#### **a. Hands-on Research**

Direct research is researchers collecting, processing, and presenting not with intermediaries or directly for 26 weeks at the company PT Integrasi Productivity Indonesia. Researchers conduct direct reviews to obtain related data used for the preparation of the final project.

#### **b. Literature Study**

Literature Study is a research technique carried out to obtain data by using information and literature, company documents such as company background, company management reports, organizational structure and other documents related to the problem being studied. Literature research is carried out by reviewing books and other kinds of scientific research media, intended to add supporting references about scientific theories that can be related to research topics in the context of preparing reports.

### **Data Collection Methods**

Data collection techniques are techniques or methods used to collect data which will then be researched by researchers. That is, data collection techniques require appropriate, systematic, and strategic steps in order to obtain valid and accurate data in accordance with the reality that occurs in the field.

The data collection techniques used in this study are as follows:

#### **a. Documentation**

According to Sugiyono (2015: 240) documents are records of events that have passed. Documents can take the form of writing, drawings, or monumental works of a person. Documents in the form of writing such as diaries, *life history*, stories, biographies, regulations, policies. Documents in the form of drawings, such as photographs, living drawings, sketches and others. Documents in the form of works such as works of art, which can be in the form of images, sculptures, films, and others. The study of documents is a complement to the use of observation and interview methods in qualitative research.

Data collection is carried out by reviewing documents contained in the financial department of PT Integrasi Productivity Indonesia, documents that describe the history of implementing organizational structures.

**b. Interview**

According to Esterberg in Sugiyono (2015: 72) an interview is a meeting conducted by two people to exchange information and an idea by means of questions and answers, so that it can be condensed into a conclusion or meaning in a particular topic.

The interview technique used in this study is a semi-structured interview, this type of interview is included in the category of *in-depth interview*, which in its implementation is freer when compared to structured interviews. The purpose of this type of interview is to find problems more openly, where the interviewee is asked for their opinions, and ideas. In conducting interviews, researchers need to listen and record what is stated by informants.

**Accounts Receivable at PT Integrasi Productivity Indonesia**

In PT Integrasi Productivity Indonesia, Accounts Receivable occurs when there is a sale of services to customers but payment is not made in cash. This means that the company gives credit to customers to pay for services in the future. And these receivables will be recorded as assets in the financial statements because the company is entitled to receive payments in the future.

Receivables to PT Integrasi Productivity Indonesia can occur in the form of late payments or customers' inability to pay their debts. To manage receivables, companies must have a strong supervision system and effective receivables collection procedures. This includes providing credit wisely, namely by seeing whether customers are able to pay debts according to mutually agreed agreements, determining payment deadlines, monitoring debts regularly, and actions to collect overdue receivables if they are not paid.

High levels of receivables can affect the company ranging from the company's cash flow, company liquidity, and overall financial health. Therefore, effective receivables management is very important for the survival and success of the company, especially at PT Integrasi Productivity Indonesia.

**Receivables Collection Process Before Procedure**

Before researchers carried out internship practices at PT Integrasi Productivity Indonesia, the process of collecting receivables at PT Integrasi Productivity Indonesia was carried out without any clear procedures. Thus causing some serious problems such as:

**a. Payment delays by customers**

Without clear procedures, customers feel that they have longer time to pay their receivables, which can result in payment delays and impact the company's treasury.

**b. Not on time**

The unstructured process of collecting receivables causes delays in collecting receivables and even forgetting to send bills to customers, which can reduce the company's revenue and cause disruption of the company's finances.

**c. Reputation Loss**

The occurrence of customer dissatisfaction with the company before the researcher and team carried out the internship practice due to the unprofessionalism of the company's management in collecting their receivables.

Due to the various reasons above, the management at PT Integrasi Productivity Indonesia decided to create a clear and structured receivables collection procedure in order to avoid the same problem a second time if it is not done in the right way.

#### **Accounts Receivable Collection Procedure**

Researchers and teams when doing internship practices at PT Integrasi productivity make a procedure for collecting receivables. This procedure is made to facilitate collection and *monitoring* of customer receivables. The procedure for collecting receivables at PT Integrasi Productivity is as follows:

Tabel 1

SOP Name : Recording and Collection of Receivables from Pe Subscribe	
<b>Purpose</b>	This procedure aims to ensure that the process of recording receivables to customers is carried out accurately, honestly, orderly, and in accordance with applicable regulations.
<b>Policy Guide</b>	The process of recording business receivables by customers is carried out accurately, the data is always up to date and neat, so that the collection process becomes more effective.
<b>Procedure</b>	<ol style="list-style-type: none"> <li>1. Billing personnel get sales data and payment due dates from the Sales Admin.</li> <li>2. Furthermore, the collection staff records a list of customer receivables that must be billed along with the billing schedule.</li> <li>3. A week before the due date, the billing staff has sent a bill to the customer for payment. The billing letter is accompanied by details of the type of goods, the amount, the rupiah value to be paid, the due date, and the account number to which the transfer is transferred. The billing letter is accompanied by a copy of the goods receipt document that has been signed by the customer.</li> <li>4. On the due date, the collection staff checks whether the bill has arrived; If you haven't logged in, the billing staff sends an email or message to the customer to make a payment immediately.</li> <li>5. If the money has arrived, the billing staff updates the payment data into the billing monitoring system or table accurately.</li> </ol>
<b>Required Form</b>	<ol style="list-style-type: none"> <li>1. Bill Form</li> <li>2. <i>Bill Monitoring Table</i> Form</li> </ol>



### Productivity of Authorized Parties

The party who has the authority to collect receivables at PT Integrasi Productivity Indonesia is the *Finance Supervisor team* as creditors. The creditor has full rights/authority over the collection of unpaid receivables by the debtor in accordance with the provisions stipulated in the sale and purchase agreement/contract.

Usually companies have special staff who are responsible for collecting receivables, but at PT Integrasi Productivity Indonesia there is no special staff and the task is given to the *Finance Supervisor team*. Researchers when doing internship practice at PT Integrasi Productivity are placed in the *Finance Supervisor section*.

### Documents required for collection of receivables

#### **Accounts Receivable Bill Form**

The Receivables Bill Form is a document used by PT Integrasi Productivity Indonesia which is useful for requesting payment for unpaid receivables bills by customers. In addition, some of the uses of receivables bills are:

- Improve the company's cash flow**  
By sending bills receivable regularly can improve cash flow. This can help the company in running its business effectively and efficiently.
- Avoid late payments**  
By sending receivables bills on time, companies can avoid the risk of late payments or greater arrears. This can help companies avoid unnecessary financial losses.
- Maintain good relationships with customers**  
Accounts receivable bills should be written politely and professionally. This can maintain good relations between the company and also customers.
- Collect payments**  
Receivables bills are used to remind customers of unsettled payments. With accounts receivable bills, companies can increase the chances of receiving payments from customers.

**link productive**  
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Nomor : INV/00074  
Tanggal : 12 Oktober 2022  
Lampiran : 1 (Berkas)  
Hal : Surat Tagihan

Kepada  
Kuta Serang  
Banten

Dengan Hormat,

Bersama ini kami memberitahukan bahwa menurut perusahaan kami, bapak/ibu masih memiliki kewajiban yang belum dibayarkan sebesar **Rp. 590.000,- (Lima Ratus九十 Ribu Rupiah)** sesuai yang selanjutnya kami sertakan sebagai lampiran surat ini.

Mengingat saat ini telah 1 bulan dari pembayaran sebelumnya. Maka dengan ini bapak/ibu segera melakukan pembayaran seperti yang telah disepakati sebelumnya.

Demikian pemberitahuan ini kami sampaikan atas perhatian bapak/ibu kami ucapkan terima kasih.

Cilgon, 12 Oktober 2022  
Hormat Kami,  
PT. Integrasi Productivity Indonesia

Mengetahui,  
Gerry Anggrah Dwi Putra, ST, MM, CPHR  
Manager (BNSP) Chief Executive Officer (CEO) & Founder

Ahmad Rijalul Fikri  
Finance Supervisor

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Picture 1 Accounts Receivable Bil

### Accounts Receivable Monitoring Form

By using the Receivables Monitoring Form at PT Integrasi Productivity Indonesia, researchers can monitor which customers have paid, how many bills have not been paid, and the remaining amount of receivables received. That way researchers can ensure that the company's finances are well maintained and know when is the right time to take follow-up actions if at any time customers do not pay receivables on time.

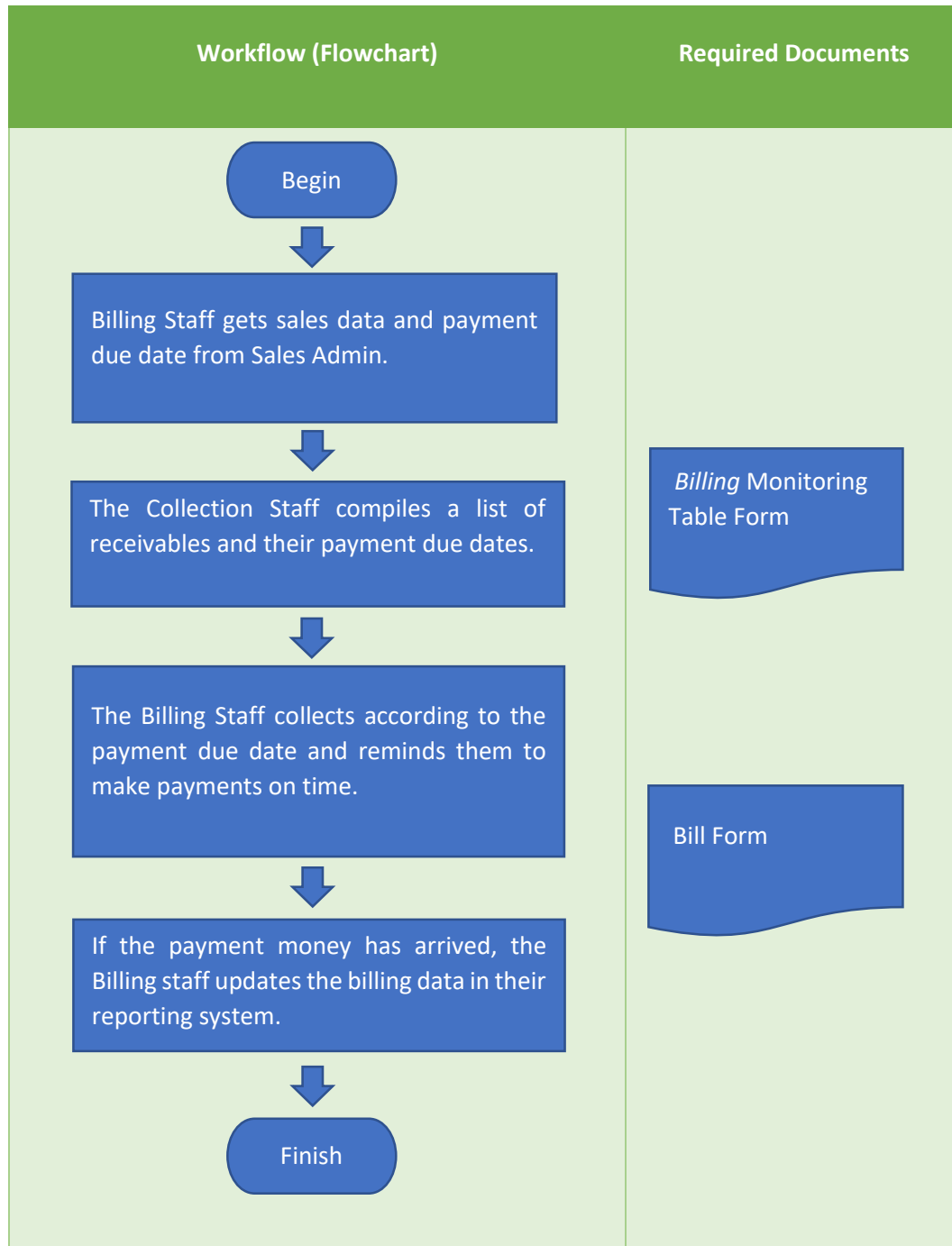
**Table 1** Form Monitoring Receivables

No	Customer Name	Training Package 1 or 2M	Down Payment	Payment Due Date	Billing Amount	Payment Date	Payment Amount	Remaining Receivables
1	Aminuddin	1.000.000	250.000	19/10/2022	750.000	26/10/2022	500.000	250.000
2	Boni Matonu	2.000.000	900.000	19/10/2022	1.100.000	25/10/2022	500.000	600.000
3	Desi Purnama	1.000.000	250.000	19/10/2022	750.000	26/10/2022	250.000	500.000
4	Ella Aliyah	2.000.000	700.000	19/10/2022	1.300.000	26/10/2022	500.000	800.000
5	Muhammad Sayyid Ridhwan	1.000.000	250.000	19/10/2022	750.000	26/10/2022	250.000	500.000
6	Revelation of Fadhilah	2.000.000	1.000.000	20/10/2022	1.000.000	12/11/2022	500.000	500.000
7	Firdi Salwah Nariyah	1.000.000	500.000	06/11/2022	500.000	29/11/2022	500.000	0
8	Sarah Gustianah	1.000.000	250.000	08/11/2022	750.000	15/11/2022	500.000	250.000

### Accounts Receivable Collection Process

The process of collecting accounts receivable at PT Integrasi Productivity can be seen from the *flow chart* table below:

**Table 2** Workflow (*Flow Chart*) collection of receivables at PT Integrasi Produktivittas Indonesia



### Bottlenecks that occur in the billing process

There are several obstacles in the receivables collection process before the receivables collection procedure at PT Integrasi Productivity Indonesia include:

- Not Exactly Customer Information

Incomplete or inaccurate customer information, such as an incorrect address or phone number, makes it difficult for companies to contact customers to request payment of receivables.

b. Customer Incompetence

Sometimes customers are unable to pay receivables for various reasons, such as financial problems, economic difficulties, or insufficient income. If the customer is unable to pay, this can lead to disruption of the company's cash flow process and can lead to bad debts.

c. Slowness in the Billing Process

A slow or irregular collection process can cause delays in receivables payments. And this causes disruption to asset turnover in the form of receivable income so that the company loses money.

d. Have no proof of receivables

Previously there was a procedure for collecting accounts receivable, companies were very difficult to collect receivables to customers. This is because the company does not have written proof in the form of bills or invoices. Thus causing customers to struggle in paying their bills.

e. No Payment Agreement

Before the collection procedure for accounts receivable, sometimes customers and companies did not have a clear agreement on the time and method of payment of receivables. This causes confusion and worsens the billing process.

In overcoming these obstacles, PT Integrasi Productivity Indonesia must have an effective billing system, implement strict billing procedures, and always update customer information regularly.

### **Efforts to resolve accounts receivable collection issues**

The issue of collection of receivables can be very challenging and complex for companies especially in PT Integrasi Productivity Indonesia. To overcome this, PT Integrasi Productivity Indonesia decided to create a Corporate Operational Standard (SOP) made by researchers and teams, as for the contents including:

a. Complete recording of Customer information

That is, the company asks for address data in the form of Full Name, email, telephone number that can be contacted, alternative numbers if at any time the customer's phone number cannot be contacted and the customer's full address.

b. Conduct an agreement between the two parties.

The agreement of both parties is very important for the company. This is done to avoid customers who cannot pay their receivables to the company and bad debts.

c. Using accounts receivable bills as an effort to collect receivables

A receivables bill is a letter given by a collector/creditor/company to a debtor/customer that is useful for reminding customers that the due date for receivables payment is near. Usually, researchers and teams send receivables bills via whatsapp / customer email and the delivery time is one week before the due date.

d. Create a *credit sales* invoice.

Researchers and teams create *sales invoices manually and by system using Kledo software as written evidence to collect receivables to customers accurately.*

e. Make a payment deal in advance.

Researchers and teams coordinate with the CEO of PT Integrasi Productivity Indonesia regarding the agreement to pay receivables by customers. So a decision was made that the payment system can be made using physical money or electronic money and with three

installments and when billing will be sent a bill of receivables one week before the payment due date.

Based on the presentation of the SOP, it is the performance of researchers and teams in making efforts to overcome obstacles in collecting receivables at PT Integrasi Productivity Indonesia. The SOP for collection of receivables that has been developed is expected to run smoothly and be useful for the company to increase the company's cash flow and prevent the occurrence of bad debts that can harm the company.

## **Conclusion**

The conclusion of the use of the receivables collection procedure using a receivable bill is as follows Effectiveness in collecting receivables Accounts receivable bills allow companies to send customers written notice of the amount of unpaid receivables and payment deadlines. This can speed up the payment process and increase the effectiveness of receivables collection. Increase transparency By sending a bill of receivables, the company can provide details about the bill to the customer and avoid the possibility of misunderstanding or incomprehension of the amount to be paid.

Minimizing legal risk Receivables bills can be used as evidence that the company has made efforts to collect receivables from customers. This can help companies in taking legal action if customers still don't pay after several warnings. Increase customer trust A professional and polite bill of receivables can help increase customer trust in the company. It can also help strengthen business relationships between companies and customers.

Thus, the use of receivables collection procedures using accounts receivable bills is an important and effective step for companies in managing receivables and strengthening business relationships with customers.

Here are some suggestions from researchers and teams for the use of receivables collection procedures using accounts receivable bills: Create a clear and detailed receivables bill Make sure the bill contains clear and complete information about the amount of receivables, payment deadlines, and consequences for not paying on time. This will help avoid possible confusion or misunderstanding from customers. Use polite and professional language Make sure the receivables bill is written in polite and professional language, so as not to create the impression of the company being rude or forcing customers. Determine the period for sending receivables bills Make sure the company has a consistent and scheduled schedule for sending receivables bills, so customers know when they can wait for the receivables bills.

Use automated systems Companies can consider using an automated system in the form of email / whatsapp to send accounts receivable bills. In this way, the process of collecting receivables can be more efficient and effective, and can free up company time and resources. Consider offering discounts Companies can offer discounts or incentives for customers who pay receivables on time. This can increase the incentive for customers to pay faster and help reduce the amount of pending receivables.

By following these suggestions, companies can improve the effectiveness of accounts receivable collection procedures using accounts receivable bills, avoid conflicts with customers, and strengthen business relationships with customers.

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