

ABSTRACK

Sabrina Aldya Salma, 2023 : Comparative Analysis of Income and Policy. Receivables before the COVID 19 pandemic, during the pandemic . COVID 19, and After PPKM Ends (Case Study at PT X Batam).

This study aims to determine whether there is a difference in the income received by PT X Batam and receivables policies in the period before the COVID 19 Pandemic, during the COVID 19 Pandemic and after PPKM ended (Case Study at PT X Batam). The population in this study is PT X Batam with a sample of 4 years of accounting period, namely 2019-2022. The sampling method uses secondary data provided by PT X Batam and interviews of employees concerned at PT X Batam. This study used SPSS 24 and analysis of interview results. The amount of data is divided into 3 periods, namely 12 data (months) before the COVID 19 pandemic, 24 data (months) during the COVID 19 pandemic, 12 data (months) after PPKM ends. The results of the normality test were at 0.175 sig before the COVID 19 pandemic, 0.091 during the COVID 19 pandemic, and 0.112 after PPKM ended. The homogeneity test is at sig 0.930 based on mean, 0.920 based on median, 0.920 based on median and with adjusted df, 0.923 based on trimmed mean. One Way Anova test is within sig 0.002. The results of the comparison of receivables policies show differences in receivables policies for the period before the COVID-19 pandemic, during the COVID-19 pandemic, and after PPKM ended. Policy differences in receipt of receivables, receivables period and due dates, issuance of warning letters, penalty policies.

Keywords : Revenue, Accounts Receivable, Receivables Policy, COVID 19 Pandemic, Revenue Recognition, difference, comparison.

ABSTRAK

Sabrina Aldya Salma, 2023 : Analisis Perbandingan Pendapatan serta Kebijakan Piutang Sebelum Pandemi COVID 19, Saat Pandemi COVID 19, dan Setelah PPKM Berakhir (Studi Kasus Pada PT X Batam).

Penelitian ini bertujuan untuk mengetahui ada tidaknya perbedaan dalam pendapatan yang diterima PT X Batam serta kebijakan piutang dalam kurun waktu sebelum Pandemi COVID 19, saat Pandemi COVID 19 dan setelah PPKM berakhir (Studi Kasus Pada PT X Batam). Populasi dalam penelitian ini adalah PT X Batam dengan sampel 4 tahun periode akuntansi yaitu tahun 2019-2022. Metode pengambilan sampel dengan menggunakan data sekunder yang diberikan PT X Batam dan wawancara pegawai yang bersangkutan di PT X Batam. penelitian ini menggunakan SPSS 24 dan analisis hasil wawancara. Jumlah data dibagi menjadi 3 periode yaitu 12 data (bulan) sebelum pandemi COVID 19, 24 data (bulan) saat pandemi COVID 19, 12 data (bulan) setelah PPKM berakhir. Hasil dari uji normalitas ada di sig 0,175 sebelum pandemi COVID 19, 0,091 saat pandemi COVID 19, dan 0.112 setelah PPKM berakhir. Uji homogenitas ada di sig 0.930 *based on mean*, 0.920 *based on median*, 0.920 *based on median and with adjusted df*, 0.923 *based on trimmed mean*. uji One Way Anova berada dalam sig 0,002. Hasil perbandingan kebijakan piutang menunjukkan adanya perbedaan kebijakan piutang untuk periode sebelum pandemi COVID 19, saat pandemi COVID 19, dan setelah PPKM Berakhir. Perbedaan kebijakan dalam penerimaan piutang, periode piutang serta tenggat jatuh tempo, penerbitan surat peringatan, kebijakan denda.

Kata Kunci : Pendapatan, Piutang Usaha, Kebijakan Piutang, Pandemi COVID 19, Pengakuan Pendapatan, perbedaan, perbandingan.