

Sofie Aryfah Zyahirah, 2020, **Upaya Account Receivable Dalam Mengantisipasi Keterlambatan Piutang Perusahaan Di Hotel Mercure Grand Mirama Surabaya** Tugas Akhir ini dibawah bimbingan Ibu Nur Emma Suriani, S.Sos., M.Si. Program Studi D3 Manajemen Perhotelan, Fakultas Vokasi, Universitas Airlangga.

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### ABSTRAK

Hotel Mercure Grand Mirama memiliki sistem pembayaran di dapat dilakukan secara tunai dan kredit, dimana pembayaran secara kredit mengharuskan kerjasama antara *account receivable* dan *sales marketing* untuk menagih utang dari kreditur agar tidak terjadi keterlambatan dan mempengaruhi kegiatan operasional perusahaan. Penelitian ini bertujuan untuk mengetahui upaya *Account Receivable* dalam mengantisipasi keterlambatan piutang perusahaan di Hotel Mercure Grand Mirama Surabaya. Penelitian ini menggunakan metode kualitatif, yaitu melalui metode wawancara, observasi, dokumentasi, dan literatur. Wawancara dilakukan dengan tiga informan. Hasil penelitian menunjukkan bahwa beberapa hal yang berkaitan dengan keterlambatan piutang perusahaan sudah baik namun masih sering terjadi permasalahan seperti : keterlambatan pembayaran piutang, perusahaan belum menerima *invoice*, *invoice* tidak sesuai prosedur perusahaan.

**Kata Kunci** : Hotel, Mengantisipasi, Transaksi, Piutang, Penagihan.

The Mercure Grand Mirama Hotel has made initial payments that can be made with credit and credit, where payments with credit are needed between accounts receivable and marketing sales to collect debts from creditors to avoid delays and improve company operations. This research is intended to study experiments. Receivables received in the company's late receivables request at the Mercure Grand Mirama Hotel in Surabaya. This study uses qualitative methods, namely through the method of interview, observation, documentation, and literature. Interviews were conducted with three informants. The results showed several things related to delays in the company's receivables are good but still occur

related to the increase: late payment of receivables, the company has not received invoices, invoices are not according to company procedures.

Keywords: Hotels, Anticipate, Transactions, Receivables, Billing.