***ABSTRACT***

***Anyar Jaya is a trading company engaged in shoes and founded by Mr Soleh in 2012, operating in the South Bandung area. Researcher found problems in the activities of the Anyar Jaya company, there are some bad debts within three years (2016-2018), namely internal factors that are influenced by the oversight of the company in complying with the approval of the receivables that have been confirmed and external factors that are influenced by the bad character of the debtor.***

***The purpose of this study are to find out the profile and brief history of Anyar Jaya shoe company, to know the condition of bad debts at Anyar Jaya company, to analyze the factors that caused bad debts at Anyar Jaya Shoes Company and to know the efforts made by the company to resolve the bad debts. The research method used is descriptive analysis method. Data collection techniques are done by collecting primary data including participant observation, and interviews. and secondary data which includes books and cards for accounts receivable from the Anyar Jaya Shoes Company for the period 2016-2018. For data analysis techniques used are using direct write off and allowance method.***

***`The results of the study show that there are problems with the company's receivables, there are some bad debts. This bad debt arises because of the internal and external factors of the company. On the internal factors of the company it is known that there are several factors, namely the lack of supervision from the company, the provision of receivables that are too easy, inadequate number of executives and staff in the accounts receivable section. From the external factors caused by the decline in the economic conditions of the subscription due to general economic conditions, the existence of flows in the management of business subscriptions, waste of funds by one of the debtor family members, failure of debtors in the business sector, and character of debtors that are not good.***

***point out that more attention is paid to the principle of giving corporate credit, especially to the background of references from other parties, using the calculation of the age of accounts receivable to oversee credit management, redirecting customers to pay off their obligations before taking new loans, and separating duties between salespeople and personnel billing.***

***Keywords: Bad debts***