ABSTRACT:
Today installment sales growth is broad and gets much demand by community groups. Growing these installment sales method, prove that the installment sale is preferred by the business community. Recognition of gross profit to be one issue is whether the gross profit from installment sales is considered to have realized at the time of sale or to be recognized during the period of the installment contract. Recognition of gross profit made by using two methods of recognition of gross profit at the time of the sales and gross profit recognized in line with the realization of cash receipts. To calculate the net profit on sales sangant credit is complex, because the burden in relation to credit sales is not just happening at the installment sale is made, but will occur during the installment sale had not been paid. Employees Cooperative Cooperatives in the Ministry of the object under study by using quantitative analysis, while the method of data collection conducted by field research and library research. From the comparative data analysis method of recognition of gross profit in the period a sale easier to use while the gross profit recognition method proportionately profits greater. To prevent the receivables are not collectible due to the installment sale of a cooperative must hold a contract agreement with the buyer tejadinya avoid problems that arise.