

## **ABSTRACT**

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### **FINANCIAL STATEMENT RECONCILIATION AND FINANCIAL TRANSACTION MANAGEMENT AT PT PRIMA MULTITRADA ABADI**

*This professional work report is based on the intern's experience at PT Prima Multitrada Abadi (PMA), a company specializing in international trade and chemical and agricultural product distribution. The intern conducted financial statement reconciliation with the General Ledger, categorized and summarized travel expense receipts, and identified and recorded purchase and sales transactions. The reconciliation process ensures financial statements align with the General Ledger, while transaction management records expenses and revenues accurately. The intern applied internal control principles from the COSO framework to maintain data integrity. The findings indicate that PMA's practices align with accounting theories but face efficiency gaps due to manual processes. Optimizing accounting software like Jurnal.id and Mekari can improve efficiency and accuracy. This experience provided insights into technical accounting skills and adaptability in professional environments.*

**Keywords:** Reconciliation, financial statements, General Ledger, transactions, COSO