

## **ABSTRACT**

**Desmiani Senarul (2018011019)**

### ***PROCESS OF PROFIT AND LOSS FOR THE COMPANY MANAGED PT JAYA KONSTRUKSI MANGGALA PRATAMA, TBK.***

*While carrying out professional work at PT Jaya Konstruksi, Practitioners work under the supervision and guidance of the Ministry of Finance. In professional work, Practitioners have the opportunity to assist and be directly involved in journalizing transactions, receiving new transaction receipts sent by the Building Manager of PT Griya Rekayasa Indonesia, and inputting tax invoices. The recording activity of the financial division between PT Jaya Konstruksi which is the creditor of PT Griya Rekayasa Indonesia focuses on cash disbursements for the operations of PT Griya Rekayasa Indonesia.*

**Keywords:** *Journalizing, receipt of transaction evidence, tax, profit and loss*