

ABSTRACT

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THE PROCESS OF RECORDING ACCOUNT RECEIVABLE TRANSACTIONS THROUGH MICRO ACCOUNTING SYSTEM (MAS) AT PT JAYA TEKNIK INDONESIA

PT Jaya Teknik Indonesia is a company that engages in the field of contractors. PT Jaya Teknik Indonesia was the place chosen by the practitioner to carry out professional work, specifically in the data entry section of the accounting field. The main activity carried out by the practitioner during the course of the professional work was inputting account receivable transactions through the Micro Accounting System (MAS). The practitioner gained a lot of experience during the course of the professional work. In the process of inputting accounts receivable, the Micro Accounting System (MAS) that was used by the practitioner often experienced problems. In practice, PT Jaya Teknik Indonesia is in accordance with the applicable Statement of Financial Accounting Standards (PSAK) in regards to recording account receivable transactions. Internal Control of PT Jaya Teknik Indonesia is decent, but needs to be improved in order to refine the company's operation.

Keywords: *Account Receivable, Micro Accounting System (MAS), Internal Control*