

ABSTRACT

Hazhiyah Amalina (2019011029)

PROCESS OF SPENDING FUNDS SOURCING FROM PNBP ON WORK UNITS IN TERBUKA UNIVERSITY

Professional work is one of the programs at Pembangunan Jaya University to prepare graduates to find work. Practitioners have the opportunity to do professional work at the Open University which is one of the state universities in Indonesia. At the Open University, the practitioner works in the accounting and finance fields of BKUK. The practitioner performs work related to the expenditure cycle in which the practitioner is tasked with verifying SPP, recording outgoing funds, and assisting in making LPJ. Accounting practices carried out at the Open University use Government Accounting Standards. After carrying out professional work at the Open University, the practitioner gains experience, lessons, and knowledge about the world of work in the accounting field. Practitioners get a real picture of how the actual accounting work process.

Keywords: Professional work, Disbursement Process, Government Finance and Accounting App