## ABSTRACT

## Mitha Permata Septiani (2019011008)

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Proses Transaksi Pengeluaran Kas Pada Pusat Pengembangan SDM SPK Badan Standardisasi Nasional

During the Practice of carrying out Professional Work at Pusat Pengembangan Sumber Daya Manusia Standardisasi dan Penilaian Kesesuaian Badan Standardisasi Nasional, the practice worked in the finance department. The practice is given the opportunity to be directly involved in conducting cash expenditure transactions, then the practice of carrying out the process of Reimbursement Receipts, Associations or in accounting commonly called journaling, as well as checking the completeness of the Letter of Responsibility (SPJ) documents. All processes in the field of accounting are made on a special application that has been provided by the government, namely the SAKTI application.

*Keywords*: Reimbursement Receipts, Associations, Cash Expenditures.