

ABSTRACT

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DEBT AND RECEIVABLE INPUT PROCEDURE FOR TRANSACTION SETTLEMENT IN PROCESS (PTDP) FILES AT PT JAYA TEKNIK INDONESIA

While carrying out his profession at PT Jaya Teknik Indonesia, Practitioners work under the supervision and guidance of the Accounting division. In this professional work, the practitioner has the opportunity to assist and be directly involved in inputting, recording and journalizing the company's financial transactions such as recording company debts, recording accounts receivable and helping the Accounting division to do the filing. Internal control over the accounting system at PT Jaya Teknik Indonesia at almost all points is in accordance with existing theory. The activities and responsibilities of the Accounting division of PT Jaya Teknik Indonesia are focused on the process of inputting and recording cash receipts and disbursements as well as company banks, bank reconciliation and recording all transactions related to company operations or company interests.

Keywords: Cash disbursement, Inputting accounts payable, Recording accounts receivable