

ABSTRACT

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PROCESS OF ACCOUNT PAYABLE AND ACCOUNT RECEIVABLE JOURNALING AT PT FIFA CAHAYA ARZIKI

Unemployment is one of the causes of poverty in Indonesia. Unemployment is one of the main focuses for the government which until now has not been resolved. Unemployment occurs because the number of available job vacancies is smaller than the number of job seekers, also the competence of job seekers is not in accordance with market demands. The Faculty of Humanities and Business, Universitas Pembangunan Jaya as an educational institution also has the responsibility to shape students into excellent job candidates and can compete in the world of work. Therefore, professional work activities are needed in agencies or institutions that are relevant to the education program taken. With the implementation of KP, it is hoped that it will become feedback for the Accounting study program in improving the curriculum and become one of the briefings for students in the concept of work experience in the Company so that later students can become professional workers in fields related to Accounting. The tasks assigned to the practitioner during KP activities include journalizing client accounts payable and receivable statements, journalizing client cash, journalizing Client Input Tax Invoices and Output Taxes and conducting audit visits to client offices.

Keywords : *Journal, Account Receivabel, Account Payable*