

ABSTRACT

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THE PROCESS OF INPUTTING THE EXPENDITURE JOURNAL OF RESERVATION COSTS THAT STILL HAVE TO BE PAID AT PT JAYA REAL PROPERTY, TBK

Now, we can see that the unemployment rate is increasing every day, especially in Indonesia. This can occur due to an increase in population that is not matched by an increase in the number of jobs. Therefore, there needs to be competition in getting a job. Universitas Pembangunan Jaya equips its students and students in preparing for this. A real example is that the university holds a mandatory program for students and students, namely Professional Work Professional Work is an activity introduced the world of fun to students. The aim is for students to gain experience and be able to implement the knowledge that has been gained during the lecture period. In carrying out Professional Work activities, the practitioner works at PT Jaya Real Property. Tbk and was placed in the Finance Unit, Bintaro Area Management (PKB) and accounting division. Practitioners are tasked with assisting in inputting expense journals for Accrued Costs (BYMHD) or in accounting theory usually called accrual expenses. Not only that but, the practitioner is also given another task, namely reconciling the bank (Rekon Bank) related to PT Jaya Real Property. Tbk. In the process, the practitioner uses the Excel application and the company's Accounting Information System, namely SINTA which the company claims is able to make work easier and more efficient. In work. Practitioners are required to always be professional, disciplined and responsible for what has been done

Keywords: *Accrued Expense. Account Bank Accounting. Accounting information system*