

ABSTRACT

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ANALYSIS FOR MAKING AND RECORDING INVOICES AT PT MAHESA ENERGI PERSADA

During the implementation of professional work at PT Mahesa Energi Persada in the South Jakarta area, the practitioner worked in the finance and accounting division. Practitioners during the work implementation are guided and accompanied by a work supervisor. In the implementation of work starting from June 13, 2022 to October 7, 2022. Practitioners are directly involved in the implementation of work such as using accurate software used to create and record invoices, making purchase orders. Practitioners get tasks in the form of making and recording invoices, making purchase orders, inputting data, and doing filling. The application of COSO internal control theory in its application is generally in accordance with practice.

Keywords: *Invoice, Purchase Order, Internal Control*