

## ABSTRACT

Budiyanto (2019011098)

### **ACCOUNTING PURCHASE PAYMENT CYCLE AND BAD DEBTS CONTROL AT PT. ABC**

*Throughout the internship period carried out at the head office of PT. ABC located in North Jakarta, the intern worked under the supervision and guidance of the Finance section of the Account Payable division. During the implementation of the internship, the intern had the opportunity to assist and be directly involved in carrying out work on the process of checking journals related to accounts payable, Checking the completeness and validity of payment evidence files, Ensuring vendor and supplier trade payables are not smaller than related promotion receivables that will cause AP Minus, Make deductions on trade payables that have promotion receivables, Make payments to vendors and suppliers for the purchase of merchandise, Reconcile payments that have been made with payment evidence files, Maintain relationships with related vendors and suppliers who confirm receivables to PT. ABC, besides that the intern also participates in assisting the daily tasks of Managers such as participating in meetings and providing suggestions related to improving the performance of the finance team, cross-checking finance journaling and charging costs.*

**Keywords:** *payment evidence files, deduction, AP Minus, Receivables confirmation.*