

ABSTRACT

Aldita Septiana Wardhani (2020011072)

ANALYSIS OF ACCRUAL EXPENSE RECORDING AT PT XYZ TBK.

The various advances and dynamics of today's world have led to the demands of the world of work that are not enough if only fixated theoretically, but also must be applicable. So an academic degree is still not enough without experience related to the application of the theory obtained during education. One way to answer this challenge is through an internship program. Pembangunan Jaya University is no exception, which provides opportunities for students to get an overview of the real situations and conditions in the work environment through a professional work program. Practitioners carry out professional work practices at PT XYZ Tbk. which is a property company in the Bintaro area, South Tangerang. Practitioners are placed in the financial unit of the accounting division of the Bintaro Area Manager. During professional work practices, practitioners are given tasks related to recording accrual expenses. The task includes the process of inputting expense transactions for accrued reserve costs and journaling for settlement of transactions in progress. Overall, the process of recording accrual expenses is accordance with applicable accounting standards accounting standards. In addition, the use of accounting information systems has also been carried out quite optimally. Practitioners gain a lot of knowledge and unforgettable experiences while carrying out professional work.

Keywords: *Internship, Accrual Expense, Accounting Information System*