

## ABSTRACT

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### **METHODS FOR RECORDING PAYABLES AND RECEIVABLES TRANSACTIONS USING MICRO ACCOUNTING SYSTEM (MAS) AT PT JAYA TEKNIK INDONESIA**

One of the companies operating in the contracting sector is PT Jaya Teknik Indonesia. Professional work carried out by Practitioners especially in the field of accounting in the data entry section, in carrying out at PT Jaya Teknik Indonesia. Micro Accounting System (MAS) is software used by companies to input data, especially in the main activities carried out by practitioners. Practitioners often experience problems in the process of inputting account payable and account receivable that occur in MAS. According to the applicable Statement of Financial Accounting Standards (PSAK), in practice PT Jaya Teknik Indonesia has implemented a process for recording account payable and account receivable transactions. To maintain company performance, the internal controls of PT Jaya Teknik Indonesia still need to be improved.

**Keywords: Account Payable, Account Receivable, Micro Accounting System (MAS), PSAK, COSO Framework**