

**PROSEDUR PENGGUNAAN *ACCURATE ACCOUNTING*  
*SOFTWARE* ATAS TRANSAKSI PEMBAYARAN HUTANG  
USAHA PADA PT. MEKKO METAL MINING**

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**ABSTRAK**

Liabilitas yang muncul ketika terjadi transaksi pembelian secara kredit untuk kelancaran operasional perusahaan. Disebut dengan utang dagang atau account payable. Prosedur sistem informasi akuntansi kas/*bank* keluar mencakup transaksi pembelian, pembelian barang atau jasa, penerimaan berdasarkan dokumen yang digunakan seperti *invoice*, faktur pajak dan surat kesepakatan kerjasama. *Accurate* adalah salah satu contoh *software* sistem informasi akuntansi berbasis komputer yang sering digunakan oleh beberapa perusahaan. Tujuan dari penyusunan laporan tugas akhir untuk memberi informasi terkait penggunaan *sistem accurate* dalam membayar utang usaha PT. Mekko Metal Mining. Dalam penulisan ini beberapa data dan informasi yang didapatkan pada tahapan pengumpulan data, kemudian diolah dengan melalui metode analisis deskriptif kualitatif. Sistem informasi akuntansi siklus pembayaran utang usaha pada *Accurate* diawali melalui tahap penginputan data transaksi pada masing-masing modul yang sudah disediakan. Selanjutnya hasil penginputan secara otomatis masuk ke dalam buku besar, juga buku besar pembantu pencatatan utang usaha. Penyesuaian transaksi terkait pembayaran utang usaha pada *Accurate* dilakukan secara manual dan secara otomatis masuk ke dalam Laporan Keuangan.

**Kata kunci :** Prosedur, Utang Usaha, Sistem Informasi Akuntansi, *Accurate*

**PROCEDURE FOR USING ACCURATE ACCOUNTING  
SOFTWARE FOR TRANSACTIONS PAYMENT OF BUSINESS  
DEBT AT PT. MEKKO METAL MINING**

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**ABSTRACT**

*Liabilities that arise when there is a purchase transaction on credit for the smooth operation of the company. Called accounts payable or accounts payable. Procedures for outgoing cash/bank accounting information systems include purchase transactions, purchases of goods or services, receipts based on documents used such as invoices, tax invoices and letters of cooperation agreement. Accurate is an example of computer-based accounting information system software that is often used by several companies. The purpose of preparing the final project report is to provide information regarding the use of an accurate system in paying PT. Mekko Metal Mining's business debts. In this writing, some of the data and information obtained at the data collection stage were then processed using a qualitative descriptive analysis method. The accounting information system for the accounts payable payment cycle at Accurate begins through the stage of inputting transaction data in each of the modules that have been provided. Furthermore, the input results are automatically entered into the general ledger, as well as the subsidiary ledger for recording accounts payable. Transaction adjustments related to payment of accounts payable on Accurate are done manually and are automatically included in the Financial Statements.*

**Keywords:** *Procedure, Accounts Payable, Accounting Information System, Accurate*