

# **Prosedur Pembayaran Hutang Usaha Terhadap *Vendor* Atas Pembelian Barang Pada PT. Chakra Jawara**

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## **Abstrak**

Praktik Kerja Lapangan yang dilaksanakan selama tiga bulan di PT. Chakra Jawara, yang bergerak dalam industri *dealership*. Ditempatkan di *financing department* dan melakukan kegiatan yang berhubungan dengan pembayaran hutang usaha yang dilakukan oleh PT. Chakra Jawara, dimulai dari proses pencatatan dokumen, menyiapkan dokumen-dokumen pembayaran hingga dilakukannya pembayaran hutang usaha tersebut. Dalam melaksanakan praktik kerja lapangan, terdapat beberapa manfaat yang diperoleh seperti ilmu dan wawasan yang bertambah mengenai prosedur pembayaran hutang usaha pada PT. Chakra Jawara serta pengalaman yang tidak didapatkan di bangku kuliah. Prosedur pembayaran hutang usaha yang telah diterapkan seperti bagian-bagian yang terkait, serta dokumen-dokumen yang digunakan sebagian besar telah sesuai dengan teori yang ada. Meskipun ada sedikit perbedaan, namun prosedur pembayaran tentang hutang usaha pada PT. Chakra Jawara sudah dilaksanakan sesuai prosedur.

**Kata kunci** : Prosedur, pembayaran, hutang usaha

# ***Procedure Of Payment Of Accounts Payable To Vendors On The Purchase Of Goods On PT. Chakra Jawara***

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## ***Abstract***

*Fieldwork practice at three months in PT. Chakra Jawara which is engaged in the dealership industry. The placed in the finance department and performs activities related to the payment of accounts payable made by PT. Chakra Jawara starting from the process of recording documents, preparing payment documents until the payment of the accounts payable. In conducting field work practices there are several benefits gained such as knowledge and increased insights into debt management procedures on PT. Chakra Jawara as well as experiences not found in college. The account payable payment procedures that have been applied such as the related sections, as well as the documents used are largely in accordance with existing theorie. Although there is little difference, but the procedure of payment of accounts payable on PT. Chakra Jawara has been done according to procedure.*

***Keywords:*** *Procedures, payments, accounts payable*