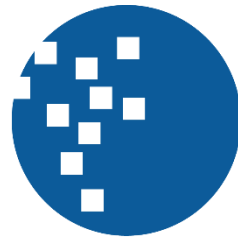


**INTERNSHIP REPORT ON THE FINANCIAL ACCOUNTING
PROCESS AT PT DIRGANTARA INDONESIA**



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MBKM REPORT

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**ACCOUNTING STUDY PROGRAM
FACULTY OF BUSINESS
UNIVERSITAS MULTIMEDIA NUSANTARA
TANGERANG
2025**

**INTERNSHIP REPORT ON THE FINANCIAL ACCOUNTING
PROCESS AT PT DIRGANTARA INDONESIA**



MBKM REPORT

Proposed to Fulfill the MBKM Course

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2025**

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PREFACE

I would like to thank

1. Ir. Andrey Andoko, M.Sc., Ph.D., as the Rector of Universitas Multimedia Nusantara.
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6. My family who has provided material and moral support, so that I can complete this internship report.

Tangerang, January 5, 2026



Naila Arshiya Hendriana

LAPORAN MAGANG PROSES AKUNTANSI KEUANGAN DI PT DIRGANTARA INDONESIA

(Naila Arshiya Hendriana)

ABSTRAK

Program Merdeka Belajar Kampus Merdeka (MBKM) memberikan kesempatan kepada mahasiswa untuk memperoleh pengalaman kerja secara langsung di lingkungan profesional. Laporan ini disusun untuk mendokumentasikan pelaksanaan kegiatan magang penulis di PT Dirgantara Indonesia (PTDI), salah satu Badan Usaha Milik Negara (BUMN) yang tergabung dalam holding industri pertahanan DEFEND ID. Pemilihan PTDI sebagai lokasi magang didasarkan pada peran strategis perusahaan sebagai industri kedirgantaraan nasional yang mendukung kemandirian sektor pertahanan serta kontribusinya terhadap stabilitas dan pembangunan ekonomi nasional. Selain itu, sebagai BUMN, PTDI menerapkan sistem pengelolaan keuangan yang kompleks, terstruktur, dan berbasis pengendalian internal yang kuat, sehingga relevan dengan bidang studi akuntansi. Selama pelaksanaan magang, penulis terlibat dalam berbagai aktivitas akuntansi, antara lain verifikasi kelengkapan dokumen transaksi, pencatatan dan pemrosesan transaksi menggunakan sistem SAP, proses perpajakan, hingga penyusunan laporan keuangan bulanan. Kendala yang dihadapi meliputi kompleksitas alur dokumen antar unit, keterbatasan pemahaman awal terhadap sistem SAP, serta adaptasi terhadap prosedur kerja dan istilah teknis di lingkungan profesional. Kendala tersebut diatasi melalui pembelajaran mandiri, komunikasi aktif dengan pembimbing dan rekan kerja, serta pemahaman berkelanjutan terhadap prosedur yang berlaku. Melalui kegiatan magang ini, penulis memperoleh pemahaman praktis mengenai siklus akuntansi perusahaan, penerapan pengendalian internal, serta gambaran nyata peran akuntansi dalam mendukung organisasi strategis milik negara.

Kata kunci: Akuntansi, BUMN, MBKM, PT Dirgantara Indonesia, SAP

INTERNSHIP REPORT ON THE FINANCIAL ACCOUNTING

PROCESS AT PT DIRGANTARA INDONESIA

(Naila Arshiya Hendriana)

ABSTRACT (English)

The Merdeka Belajar Kampus Merdeka (MBKM) program enables students to gain practical experience through direct involvement in professional work environments. This internship report describes the author's internship activities at PT Dirgantara Indonesia (PTDI), a State-Owned Enterprise (SOE) that is part of the DEFEND ID national defense industry holding. PTDI was chosen as the internship location due to its strategic role in supporting Indonesia's defense sector, national economic stability, and technological development. As an SOE, PTDI also implements structured financial management and internal control systems, making it relevant to the author's academic background in accounting. During the internship, the author was involved in various accounting-related assignments, including document completeness verification, journalizing and posting transactions in SAP, tax-related documentation, reconciliation activities, and the preparation of monthly financial statements. Several challenges were encountered, such as adapting to SAP-based accounting processes, understanding complex inter-unit workflows, and applying accounting theory in a professional setting. These challenges were addressed through guidance from supervisors, careful review of procedures, and continuous learning. Overall, the internship provided valuable insights into the practical application of financial accounting, internal control, and corporate reporting within a state-owned enterprise.

Keywords: Accounting, MBKM, PT Dirgantara Indonesia, SAP, SOE

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