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DESIGNING AN INTERNAL AND ACCOUNTING SYSTEM AT RIZKY CARS RENTAL

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ABSTRACT

This practical work was held at one of the Micro, Small, and Medium Enterprises (MSMes), Rizky Cars Rental which is located in Batam. This project aims to handle the problems, that are being faced by the business owner in analyzing and making the financial statements because there is no adequate system in recording the transaction, they used the manual recording instead which cannot produce a financial statement. This activity was done in a period of time, which is the 1st of August until 31th of December 2019. Researchers have decided to conduct some research methodology such as observation, interview, design, and implementation needed on this research.

The process of this practical project will produce an internal controlling system and accounting records system which involves all of the transactions in Rizky Cars Rental. Assets, capital, income, liabilities and other costs will appear in the system. This accounting recording system utilizes Microsoft Office Access tools that can be used to make a financial report to be used as material for decision making. The contents contained in this accounting recording system contains a list of accounts, income, general journals, cash disbursements, inventories, leasing cards and financial reports that produce, namely: statement of financial position, income statement, statement of changes in equity, balance sheet, balance sheet and general ledger .

After Rizky Cars Rental implements a system that has been designed it will provide accurate and accurate financial statement information so that it is useful in consideration for running a business in the future.

Key words: system, accounting, recording, reporting