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THE DESIGNING OF ACCOUNTING SYSTEM AND PREPARATION OF FINANCIAL STATEMENTS IN CV. AGAS ELEMENT

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ABSTRACT

In running a business, bookkeeping and recording in companies is often ignored and considered not too important, especially for companies that have a turnover of below 4.8 billion per year. Some of the business owners do not want to be bothered with bookkeeping and recording. The most important thing for them is how much money comes in and deducted money out then that is the company's profit or loss. When in reality it is not like that, bookkeeping and recording is very important to do especially with regard to taxation reports.

CV. Agas Element has recorded financials but is incomplete. Therefore the authors are interested in doing practical work in this company to help business owners in making the company's accounting records system using Microsoft Access. The first thing to do is search for practical workplaces, then conduct interviews with business owners. The results of the interview show that all this time the company has taken notes using Microsoft Excel. Then the recording is done only based on money in and money out.

After the implementation process is carried out, the financial recording process of CV. Gnat Element is getting better. With this system can help business owners in the process of recording the company's finances, so that the recording process becomes effective and efficient.

Keywords: accounting recording system, practical work, Microsoft Excess, Microsoft Access.