

EXECUTIVE SUMMARY
**DESIGN OF INTERNAL CONTROL SYSTEM AND ACCOUNTING
RECORD SYSTEM ON NANDA SERVICE**

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Purpose of this practical work is to help Nanda Servis business owners in making or designing an accounting recording system that aim to help the business owners to record all of the transactions that occur in the Nanda Service in accordance with appropriate accounting standards. All activities that carried out in this study are as consultants on duty make observations, interviews and make accounting systems in accordance with business activities.

Program that used in designing this accounting recording system is Microsoft Access. Beside that, this system is made in accordance with the applicable accounting records standards, namely Standar Akuntansi Keuangan Entitas Tanpa Akuntansi Publik or we usually called SAK ETAP. The project outputs produced in this study are account lists, general journals, purchase journals, sales journals, cash receipt journals, cash expenditure journals, trial balance, ledger, statement of financial position, income statement, sales report and purchase report.

The system that has been created by the author has been implemented by the Nanda Servis business owner. The report or information produced becomes more accurate so that it can facilitate business owners to make decisions. This system also helps Nanda Services to produce financial reports that are appropriate in accordance with the applicable accounting procedures, so that business owners can clearly understand the financial condition of the business in a certain period.

Keywords: *accounting recording system, accounting information systems, internal control systems, financial statements*