DEVELOPMENT AND RECORDING OF ACCOUNTING SYSTEMS IN FINANCIAL REPORTING ON BAGUS LAUNDRY

DINI HARYANTI
NPM: 1342042

ABSTRACT

The practical work that the writer does aims to advance the company Bagus Laundry in the process of compiling and recording the accounting system in recording the financial because the process is still manual and inefficient. The method used by the author in carrying out this practical work is interview, observation, and system design. Bagus Laundry has a problem where manual recording that results in frequent recording errors resulting in errors in calculating profits and losses. Therefore, the author would like to discuss in this practical work report.

Based on the purpose of the author's research, the author wants users to learn how to work the financial recording of laundry. Starting from interviews, observations. After that, start entering the design phase of the system which will start from the main menu, account list, initial trial balance, asset list, item price, laundry income, cash receipts, cash disbursements, transactions, recapitulation of debt and accounts receivable, balance before adjustment, adjusting journals, ledger, balance after adjustment, lane balance, income statement, financial position reporting, reporting changes in equity, reporting cash flows. If the system design have made, the author and the company try to use the system temporarily with a laptop device. After the writer and the company consider that with limited knowledge and company costs, this system is not used temporarily.

Keywords: accounting, financial statements, accounting systems, recording