

DESIGN OF INTERNAL CONTROL SYSTEM AND ACCOUNTING RECORDING ON BC'S CONE

FENDY

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Preparation of accounting reports can help in communicating financial information to those who need information. Regular and systematic accounting records into the accounting system can help provide an accurate and actual financial report. Practical work also considers an internal control system that functions to control company assets from parties that could harm the company.

The accounting record system cannot be separated from the company's internal controls where internal control is able to help an accountant in ensuring all company data is in accordance with the data provided without any fraud points.

Accounting information systems are designed to cover several basic parts, namely tables, forms, queries, and reports. The table functions as a container to hold all information generated from the form. Form that is a window of communication access between users and systems that are designed. Form functions for users to enter information into a table and make commands to the system according to the functions provided. The query functions in processing the information in the table in a number of data that is required in the preparation of financial statements. Variations of queries vary depending on how the designer designs the system and is influenced by user requests. The report serves to display the desired report by the user who previously entered data into the system through the form. The company's internal controls that are still lacking are overcome by several proposals to business owners.

This recording system has been designed completed and implemented to BC's Cone and given an explanation in the system. Internal control has improved the control of raw materials in BC's Cone. BC's Cone is able to produce accurate and reliable financial reports supported by internal controls, so as to provide a useful perspective to business owners.

Keywords: Internal control, reporting, accounting records system

