UNIVERSITAS INTERNASIONAL BATAM

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ARRANGEMENT AND IMPLEMENTATION OF ACCOUNTING RECORDING SYSTEM IN BENGKEL KINTA CAT

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ABSTRACT

Bengkel Kinta Cat has been running for more than a year and is experiencing difficulties in accounting records. This practical work is design to carried out of designing an accounting recording system specially for the Bengkel Kinta Cat. The system referred to above is a system that can produce simple financial reports, but stil according to accounting principles and standards, so that it can be used as a benchmark in making decisions. These practical work activities have been carried out since 29th August 2019 until 1st January 2020.

The accounting recording system was designed by 2007 *Microsoft Access* program. The final output of this practical work is an accounting recording system that produced financial statements, namely the income statement, balance sheet, and balance sheet.

The results of this recording system design have been implemented well by Bengkel Kinta Cat. Financial information is obtained clearly and more accurately than manual recording. This accounting recording systems makes the Bengkel Kinta Cat more practical in carrying out its business activities, reducing the level of human error and knowing the profit/loss of the business.

Keywords: financial standard, financial report, accounting recording system

