

# UNIVERSITAS INTERNASIONAL BATAM

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Faculty of Economy  
Accounting Study Program  
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## **DESIGNING AN ACCOUNTING RECORDING SYSTEM AND FINANCIAL REPORTING SYSTEM ON WS BEST LAUNDRY**

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### **ABSTRACT**

*WS Best Laundry, which was originally founded by Wiliwisono, is one of the many Micro, Small, and Medium Enterprises (MSMEs) that stands in Batam city today, which its business is engaged in laundry services. Various types of laundry services are offered, such as washing and ironing, and it also offers fast washing services that only take 1 (one) day. This business that has been in existence for more than 1 (one) year does not have a clear accounting recording system, only recognizes revenue with the cash principle, and also the losses and profits each period is only determined from the bills that have been collected. As a result the owner cannot control and know the actual financial condition of the business well.*

*The accounting system is designed using Microsoft Access and adjusted to the accounting standards for MSMEs to produce a recording system that is simple and easy to understand by the business owner and can support operational activities. The design and implementation process in practical work activities is carried out from July 2019 to January 2020. Observation, interviews, and documentation are used to collect the information and data needed to support the system design process.*

*At the end of the system design process, the owner can input financial transaction data in the accounting recording system, which is the output of this practical work activity. Financial transaction data that has been inputted will produce financial reports, such as the statement of financial position and income statement, as well as additional reports, such as sales and purchase reports that can also be used by the business owner.*

**Keywords: WS Best Laundry, Accounting, Recording, System, MSMEs.**