

UNIVERSITAS INTERNASIONAL BATAM

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ANALYSIS OF REGISTRATION SYSTEM AND DRAFTING OF FINANCIAL STATEMENTS AT WARUNG SARAPAN LONGBUD

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ABSTRACT

The process of implementing and executing of practical work is carried out for three months from 15 September 2019 to 15 December 2019 at the Warung Sarapan Longbud located at Housing of Tiban Indah kec.Sekupang, Batam. Warung Sarapan Longbud do not make any financial records, make business owners unable to know the condition in his business, and have no consideration in making financial decisions on his business.

In the process of working report on practical works, the researcher decided to collect all data and information that researchers hope will help researchers in analyzing and designing a simple financial reporting system that researcher hope can be implemented to the Warung Sarapan Longbud business. The Warung Sarapan Longbud business has been operating for 24 years since 1996. The problem faced by this business is financial records that are not detailed.

Based on the background of the problems encountered and previously explained, the researcher wants to create a simple financial system and researcher expected will help the business to develop and facilitate business owners in making future financial decisions. The financial system designed by researchers uses a computerized system with Microsoft Excel software. Researchers hope business owners to run a system that has been designed by researchers regularly so that business owners can see the profit and loss. The reports that are made by researchers include the balance sheet, income statement and cash flow.

Keywords: Financial Statements, Profit and Loss, Cash Flow, Balance Sheet