

# UNIVERSITAS INTERNASIONAL BATAM

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*Faculty of Economy  
Department of Management  
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## **DEVELOPMENT OF RECORDING FINANCIAL STATEMENTS IN WARUNG MAKAN SEBLAK WAK**

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### **ABSTRACT**

*This internship report was carried out from December 1, 2019 to March 10, 2020 at the UMKM Warung Makan Seblak Wak located at Komplek Ruko Mega Lagenda. The recording system of financial statements that is applied to Warung Makan Seblak Wak is still in the form of manual rough records.*

*In the process of carrying out practical work, the authors collect data by observation and direct interviews with business owners. Data collection at the Warung Makan Seblak Wak shows the problems experienced by the food stall. The author has a plan in designing the system of recording financial statements in the form, sales reports, budget costs, trial balance, and also income statement using Microsoft Excel system.*

*The results of the drafted financial statement recording system prepared were practiced by the Warung Makan Seblak Wak. The business owner is able to do the recording of financial statements properly and business owners more easily in tracking income and profits or losses obtained.*

*Keywords: Financial statements, purchase reports, sales reports, balance sheets, income statements, food stall reports*