

THE SUGGESTED STEP FOR PREPARING FINANCIAL STATEMENTS IN POLIBATAM SOFTWARE TEAM

IDENTIFICATION

At Polibatam Software Team, the financial division does not fully understand and apply the steps in preparing financial reports on a service company. In order to support the continuity of business activities and work according to responsibilities in the preparation of financial reports prepared by the finance division which is not only through an automated system and can find out the procedures for cash / bank receipts and expenses as it should.

LITERARY REVIEW

1. According to (Kieso D. R., 2018) in preparing financial statements, there are several important documents concerned including journal books, ledgers, balance sheets, income statements, cash flow statements, and notes to financial statements.
2. In the process of preparing financial statements according to (Kieso D. R., 2018), there are several parts involved with their respective duties and responsibilities including accounting, management, internal auditors, and audit committees
3. According to Mulyadi, the internal control system has several parts including organization, authorization system and recording procedures, and healthy practices.

SOLUTION



