# ACCOUNTING SYSTEM DEVELOPMENT METHODOLOGY

Explain all of flowchart symbol below

<table>
<thead>
<tr>
<th>Num.</th>
<th>Symbols</th>
<th>Explanations</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td><img src="image1.png" alt="Image" /></td>
<td></td>
</tr>
<tr>
<td>2.</td>
<td><img src="image2.png" alt="Image" /></td>
<td></td>
</tr>
<tr>
<td>3.</td>
<td><img src="image3.png" alt="Image" /></td>
<td></td>
</tr>
<tr>
<td>4.</td>
<td><img src="image4.png" alt="Image" /></td>
<td></td>
</tr>
<tr>
<td>5.</td>
<td><img src="image5.png" alt="Image" /></td>
<td></td>
</tr>
<tr>
<td>6.</td>
<td><img src="image6.png" alt="Image" /></td>
<td></td>
</tr>
<tr>
<td>7.</td>
<td><img src="image7.png" alt="Image" /></td>
<td></td>
</tr>
<tr>
<td>8.</td>
<td><img src="image8.png" alt="Image" /></td>
<td></td>
</tr>
<tr>
<td>9.</td>
<td><img src="image9.png" alt="Image" /></td>
<td></td>
</tr>
<tr>
<td>Num.</td>
<td>Symbols</td>
<td>Explanations</td>
</tr>
<tr>
<td>------</td>
<td>---------</td>
<td>--------------</td>
</tr>
<tr>
<td>10.</td>
<td><img src="image" alt="Square" /></td>
<td></td>
</tr>
<tr>
<td>11.</td>
<td><img src="image" alt="Rectangle" /></td>
<td></td>
</tr>
<tr>
<td>12.</td>
<td><img src="image" alt="Circle" /></td>
<td></td>
</tr>
<tr>
<td>13.</td>
<td><img src="image" alt="Cylinder" /></td>
<td></td>
</tr>
<tr>
<td>14.</td>
<td><img src="image" alt="Diamond" /></td>
<td></td>
</tr>
<tr>
<td>15.</td>
<td><img src="image" alt="Egg" /></td>
<td></td>
</tr>
</tbody>
</table>
FORM

Design a form base on information below:

a. Form function is to ask goods from warehouse
b. Form will be filled by hand writing
c. Form for internal use only
d. Form must contain information below:
   1) Division name that need the goods
   2) Purpose of goods use (production, service and maintenance, investment)
   3) Form filling date
   4) Code and name, unit, and quantity of the goods
   5) Signature of department chief that ask the goods
   6) Signature of department chief that approving good need
e. Goods that is asked not more than 5 items

Answer
JOURNAL

Design a journal base on information below:

a. Enterprise sell 5 kinds product A, B, C, D and E. Management needs information about sales that is divided base on product type
b. Product A and B have high sales frequency in a month and the rest products are not.
c. All of products are sold credit

Answer
GENERAL LEDGER AND SUBSIDIARY LEDGER

Design account code base on

a. Block code  
b. Group code  
c. Sequence code

Answer
INTERNAL CONTROL SYSTEM

In the cinema, a charier sits in her office near the entrance door, accept money from the customers and operating a ticket machine that print ticket with sequence printed number. To enter to the cinema, all customers must show the ticket to the door guard. Door guard will rip the ticket, half of the ticket will give to the customers and the rest will be kept into locked box by the guard.

a. Show all of internal control from the case above
b. What should the manager do to make the internal control more effective?
c. If cashier and door guard make a collusion to get profit from internal control weaknesses, what should they do?

Answer
CREDIT SALES SYSTEM

Draw and explain credit sales accounting system flow chart

Answer
RECEIVABLE ACCOUNTING SYSTEM

Draw and explain receivable accounting system flow chart

Answer
PURCHASE ACCOUNTING SYSTEM

Draw and explain Purchase accounting system flow chart

Answer
PAYABLE ACCOUNTING SYSTEM

Draw and explain Payable accounting system flow chart

Answer
WAGE AND SALARY ACCOUNTING SYSTEM

Draw and explain wage and salary accounting system flow chart

Answer
COST ACCOUNTING SYSTEM

Draw and explain cost accounting system flow chart

Answer