ABSTRACT:
To get a clear picture as a practical work report writing, the writer conducted practical work for 1 month and observed firsthand how the system of cash sales at TM Bookstore. The aim was to determine whether cash sales accounting system implemented by TM Bookstore has been done well and in accordance to the theory applied in the TM Bookstore. Methods used in this practical work report were field study, observation and interviews. The results obtained were the data in the form of cash sales accounting system that has been applied at PT. Togamas Institution Widyantara (TM Bookstore). After doing research, it can be concluded that the accounting system of cash sales done in TM Bookstore sales are cash accounting which has an important role in the company in order to gain profit.