

## **Abstract**

This study aims to determine the application of *Chart of Accounts* in CV. ABC and identify the account names that match the CV. ABC and recommends proposals to use Charts of Accounts that have been created to facilitate the recording of transactions in the preparation of financial statements. This accompanying research in making *Chart of Account* uses data collection methods that the author uses are observations, interviews, documents. The results of this study indicate that the CV. ABC does not yet have a *Chart of Account* that is used in the preparation of financial statements, this is because the company is still classified as a company that has not been long established. Based on the above conclusions the authors recommend using the *Chart of Account* properly and correctly in order to facilitate the recording of company transactions in preparing its financial statements.

Keywords: *Chart of Accounts*, Financial Statements.