

## ABSTRACT

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*Pratama Selamat Clinic, Bandung can handle drug sales and doctor services, there are 2 services, namely general practitioner services and dentist services. Klinik Pratama Congratulations on financial records. The financial records are carried out to determine the outgoing transactions and incoming transactions carried out every day by the clinic. Besides being able to handle outgoing transactions and incoming transactions, the recording of financial statements is carried out to determine the profit from the clinic. The process of recording financial statements at the Primary Congratulations Clinic is still relatively difficult to carry out financial records. Recording of financial statements has not been grouped according to the transactions carried out.*

*Of the problems faced by Pratama Selamat Clinic, especially in the system of recording financial statements, it is necessary to create a system for recording transactions to produce accurate and structured financial reports. Making the system is based on Android. The Android-based system can facilitate the recording of financial statements that will be compiled. Android-based systems can only be done by one user, so they can immediately find out the results of financial reports to the clinic owner. So that financial reporting can be easily done effectively by the clinic. The financial statements produced are in the flow of out and in transactions, income statements, capital change reports, and cash flow statements.*

*Keywords: Pratama Selamat Clinic, Android, income statements, capita; change reports, cash flow statements.*