

A STUDY OF THE ACCOUNTING SYSTEM
OF A HAULIER COMPANY
(SHAPADU KONTENA SDN. BHD.)
IN PARTICULAR ITS INTERNAL CONTROL

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PREFACE

Accounting System is important to an organisation and is a means of collecting and reporting essential information. The internal control elements built are major factors to ensure that the systems run effectively. Every organisation should be concerned that the internal control design should be adequate to protect its assets against losses, carelessness or dishonesty by its employees and outsiders.

The aim of this project paper is to discuss the accounting system of a haulier company (Shapadu Kontena Sdn. Bhd.) and evaluate its internal control elements. The paper will emphasis on the system method and procedure of selected areas and their internal control which are available to the writer.

It is hoped that organisation with similar or related problems would be able to make use of the finding in this paper to be implemented in the organisation concerned.

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1.0 INTRODUCTION

1.1 Containerisation

Containerisation is said to have started in 1963 when the first 'Sea land' service commenced from Puerto Rico to Baltimore in the United States.

The concept of containerisation is essentially the provision of door-to-door service from the point of in-land distribution to a destination.

Though containers may all look alike there are in fact a number a different types in use, each for the transportation of a specific type of goods. Most of containers are built with strong metal frame in accordance with international agreements. The most common is the Dry container which is also known as the General Cargo Container. Containers of these nature come in two sizes, the twenty-footers and forty-footers which are eight foot wide and tall.

The main benefits which most users can achieve from containerisation are the minimal transit of