PLANNING AND APPLICATION OF ACCOUNTING RECORDING SYSTEM AT SIHOL FLORIST

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ABSTRACT

The implementation of this activity is to help and reduce the problem of financial recording at Toko Sihol Florist which still has a very simple financial report using the book. In its business activities, business owners do not have the basic knowledge of accounting in the financial report recording system belonging to its business. Toko Sihol Florist is a SME located in Ruko Taman Raya Square block E2 Number 10, Batam Center chosen by the authors as a workplace of practice starting on 24 July 2019.

The external results of this project are the financial statements made using Microsoft Office Acces’ computerization program. The creation of this system has been designed in accordance with the needs of clients of Toko Sihol Florist that is in accordance with the standard of accounting. On this system includes from services sales, cash expenditure, service revenue and forms required by Toko Sihol Florist.

The implementation of this project has been able to help improve the condition of the operational activities, especially in the recording of the financial statements of Toko Sihol Florist to make accurate business decisions. Improvements in implemented systems are expected to be developed for the development of small and medium enterprises micro Business

Keywords: accounting information system, MSMES, work practices, financial report