

EXECUTIVE SUMMARY
THE DESIGN AND DEVELOPMENT OF ACCOUNTING SYSTEM
IN MITRA BUAH STORE

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The object of this study is Mitra Buah Store. This happens because Mitra Buah Store does not have any system of accounting that can record on its business which makes it difficult for business owners to know the performance of the company. This study aims to overcome the problems faced by business owners. These problems are then overcome by designing a Microsoft Access-based system that is easy to use in hopes of helping business owners to find out the company's performance and in decision making.

The scope of this research is to design an accounting systems untill financial statements. The design process begins with contacting the business owner and visit directly to the place of business to conduct interviews and observations to find out a general description of the company, the company's organizational structure, the company's financial recording system, company operations, and constraints faced by the company especially the difficulties relating to the accounting recording system. This study has a project output, namely an accounting system that has a simple display that includes a chart of accounts, customer list, supplier list, asset list, inventory list of merchandise, recording sales, recording purchases, recording receivables, recording payables, general journals, ledgers, as well as financial reports consisting of income statements, financial position report, changes in equity reports, receivable balance report, payable balance report, inventory reports and stock cards.

The accounting system that has been completed get a good response from the business owner even though at first the business owner had difficulty using the system. The implementation results show that the system is very helpful for business owners. This can be seen from business owners who have been able to make the right decision by looking at the results of the financial statements without having to use the forecast method.

keywords: design, preparation, accounting system, microsoft access