ABSTRACT

The implementation of this fieldwork aims to assist Rainbow Florist, one of the enterprises that faced the problem of inadequate accounting records in their business. Rainbow Florist is one of the small-medium enterprises located in Komplek Jodoh Permai Blok D No. 19, which is chosen as the object of this fieldwork. Accounting recording which Rainbow Florist used’s relatively simple and not detailed. This fieldwork starts from 01 July 2019 - 31 December 2019 by using interview and observation methods.

The output which’s generated from the implementation of this fieldwork is the financial statements of the Rainbow Florist. The output is an accounting system created by using Microsoft Office Access. The design of this system is adjusted to the needs and the compliance to the Financial Accounting Standards for Micro, Small and Medium Enterprises (SAK EMKM).

The implementation of this accounting system has succeeded in improving the business conditions of Rainbow Florist by providing financial statements. The financial statements can be used to improve the accuracy of the financial information and helps the owner to make decisions for future business development strategies. The continuous improvement and implementation of the system are highly recommended for business performance improvement.

Keywords: fieldwork, accounting system, financial statements