ABSTRACT

The purpose of the practical work is to make a planning and implementing an accounting information system for Micro, Small, and Medium Enterprises (MSMEs) in order for them to be able archieving and have a capability to present a financial statement according to the applicable accounting standards nowadays. Financial statement is the key to deciding any certain things related to the business and becoming the main topic of this practical work, therefore the object, Toko Elis one of the grocery store based in Batam, could be easily achieving the perfect level of financial statement.

In this practical work, the researcher use the direct method of interview, data collection and observation. With the data that have been collected from Toko Elis, the researcher will plan a system using Microsoft Office Access, with the final result of a system that have met the rules of accounting that known as SAK-EMKM. The final result of this practical work is the recording system for sales, purchase, inventory adjust, and the other expenses that will be proceed well and turning into a financial statement.

After the system has been planned well, the researcher will implement it directly to the Toko Elis so they can immediately use the system that have been build dan present the financial statement by their own. The financial statement that have been proceed are statement of financial position, income statement, change in equity statement, sales report, purchase report, account payable report, and the most important is inventory report.

Key words: plan, system, accounting, financial statement