

UNIVERSITAS INTERNASIONAL BATAM

Faculty of Economy
Accounting Study Program
Odd Semester 2018/2019

ARRANGEMENT AND REPORTING OF ACCOUNTING SYSTEMS IN OKE FLORIST STORE

Eddy
NPM : 1642014

ABSTRACT

The fundamental objective of this practical work is to assist small business to implement a system that match accounting principle and meet Oke Florist daily procedure. Oke Florist Store has been using manual book or in software excel to write down every single sales since early 2016. Futhermore, monthly operation expense has never recorded by owner which cause owner doesn't know the profit of the business and the owner has difficulty to make decisions based on financial condition of the store. However, these problem will be solved by using an accounting system that designed by author to meets owner needs.

Process of this study field started by collecting data, documentation, observing daily activities, and problem occurs in Oke Florist store. Designation of accounting system was begin from a list of accounts to generate a financial report. Next, implementation was done to test its ability to meet operational demand, training owner to use it, and evaluate whether this system need to improve.

By using Microsoft Access system, list of accounts, menu of input transaction and menu of edit transaction are provided in this system. For final report, this system shows performace of the period by present profit or loss report, financial position, change of equity, trial balance, general journal, sales report, and ledger which is owner basis need. Therefore, Oke Florist Store has decided to use this system instead of writing manual on book.

Keywords : Microsoft Access, system, financial report