ABSTRACT

Link Computer Store is a business that conducts sales of second-hand laptops. Link Computer Store does not have any accounting system on its business, this becomes constraints for the business owner in knowing the performance of the business. This study aims to resolve the constraints faced by the business owner. All problems will be solved using an accounting system that is designed using Microsoft Access which is equipped with features that are easy to use.

The scope of this study is to design an accounting system up to financial statements. The design process begins with contacting the business owner and make a direct visit to the location of the business to conduct interviews and observation of the business environment to get the overview and the state of the business. This study has project outcomes, which is an accounting system that has display and features that include a chart of accounts, inventory list, customer list, supplier list inventory list, sales recording, receivables recording, purchase recording, payables recording, inventory recording, general journals, ledgers. This system can display financial statements consisting of a statement of financial position, statement of profit or loss, statement of changes in equity, receivable balance report, payable balance report, and inventory balance report.

The accounting system that has been designed received a very good response from the business owner, even though at the beginning of the system operation the business owner had difficulty in use. The results of the implementation process prove that the system that has been designed is very helpful for the business owner in running the business. This is reinforced by the business owner who can make decisions based on financial statements produced.

Keywords: recording, development, design, accounting system, Microsoft access