

## **ABSTRACT**

*ARIFIN AHMAD SARIF , APPLICATION OF ACCOUNTING INFORMATION SYSTEMS ON SMALL MEDIUM (CASE STUDY IN MOODS COFFEE, JAKARTA). (supervised by Drs. Darmansyah Hs, Ak, MM, CISA)*

*One of the main factors that cause problems and lead to the failure of SMEs in developing a business venture is the lack of ability in using accounting information. SAK EMKM is a solution of the problems that often hit SMEs in making financial reports accountable and can be understood by an external company, SAK EMKM should already known or applied by SMEs. The survey results revealed that the accounting records at the Moods Coffee is very simple, so inaccurate in seeing the benefits. Through this research is expected to Moods Coffee I can implement Accounting Information Systems in the operation, so it can produce good financial reports required by the internal and external parties.*

**Keywords :** *SME, SAK EMKM, Financial Statements, Application Accounting Information Systems.*