

ABSTRACT

*APPLICATION OF ACCOUNTING INFORMATION SYSTEMS COMPUTER
BASED ON SMALL MEDIUM (CASE STUDY IN TOKO ROTI "NI")*

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. This research was conducted on SME Toko Roti "NI" to determine the extent to which SMEs Toko Roti "NI" applying the accounting in business. Source of data in this study were obtained through interviews and observations.

The survey results revealed that the accounting records at the Toko Roti "NI" is very simple, so inaccurate in seeing the benefits. Through this research is expected to SMEs Toko Roti "NI" can implement Computer Based Accounting Information Systems in the operations, so it can produce good financial reports required by the internal and external parties.

Keywords: *SME, Application of Computer-Based Accounting Information Systems, Financial Statements.*