

ABSTRAK

Seiring dengan berkembangnya sebuah perusahaan menyebabkan semakin banyak dan kompleksnya transaksi-transaksi pada perusahaan tersebut yang harus diawasi oleh pihak management sehingga sangat sulit bila masih mengandalkan cara-cara manual. Banyaknya aplikasi perangkat lunak Sistem Informasi Akuntansi di pasaran ternyata belum dapat memenuhi kebutuhan dan keinginan konsumen sepenuhnya. Karena dilihat dari sisi efisien dan fleksibilitasnya aplikasi perangkat lunak Sistem Informasi Akuntansi yang ada terlalu kompleks dan butuh pembelajaran yang cukup lama untuk dapat dipakai. Sebuah proses akuntansi dibutuhkan untuk dapat menyajikan informasi ekonomi. Proses akuntansi diawali dengan pengumpulan bukti transaksi dan diakhiri dengan penyusunan sebuah laporan keuangan. Informasi yang disajikan dalam laporan keuangan nantinya akan digunakan oleh pengguna informasi dari internal maupun eksternal perusahaan untuk pengambilan keputusan. Dalam perolehan informasi tersebut dibutuhkan sebuah sistem untuk memproses bukti-bukti transaksi menjadi informasi dalam hal ini laporan keuangan. Dengan adanya teknologi *java* dan *database mysql*, sistem informasi akuntansi yang bersifat *open source* dapat dikembangkan dengan budget yang kecil dan mengurangi kompleksitas dari proses akuntansi itu sendiri. Perangkat lunak yang dikembangkan ini dirancang khusus untuk memudahkan seorang akuntan dalam proses penyusunan sebuah laporan keuangan.

ABSTRACT

A long with the development of company, causing more larger and complex transaction of that company that should be maintain by management department, make them harder to maintain it with traditional way. Many Accounting Information System Software in the market does not fully satisfy customer need. Because when it come to flexibility and efficiency of a software, the software in the market are way to complicated and consume to much time to learn. Accounting process are needed to show financial information. Accounting process start with collecting a transaction evidence and ended with composing a financial statement. Information in financial statement will be use to external or internal use of a company for decision making. In order to gain all that information, a system is needed to process all transaction evidence to become an information, and in this case, the information is a Financial Statement. With Java technology and mysql database, an open source accounting information system can be developed with less cost and simplify the complexity of the accounting process. This software is design specially to make it easier for accountant to compile a financial statement.

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DAFTAR ISTILAH

Chart Of Account = Kode Akun
General Ledger = Buku Besar
Journal = Jurnal
Assets = Harta / Aktiva
Liabilities = Kewajiban / Pasiva
Capital = Modal
Expenses = Biaya
Revenue / Income = Pendapatan
Interest = Bunga
Account Payable = Hutang Dagang
Account Receivable = Piutang Dagang
Supplies = Perlengkapan
Equipment = Peralatan