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DESIGN OF COOPERATIVE ACCOUNTING APPLICATIONS BASED ON FINANCIAL ACCOUNTING STANDARDS

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ABSTRACT

The purpose of this research is to design an accounting application for a savings and loans cooperative named Kospin Accounting version 1.0. The design of this application is expected to assist the management of savings and loans cooperatives in the City of Lhokseumawe in preparing financial statements based on financial accounting standards. The sample of this study is 3 categories of savings and loan cooperatives in Lhokseumawe City that are civil servants cooperative, women cooperative and Islamic boarding school cooperative. The development of the system in the design of accounting applications is done by the stages: 1) initiation System; 2) System analysis; 3) Design of accounting applications; 4) Implementation of accounting applications; 5) Testing of accounting applications. The design of this accounting application uses visual basic applications as a programming language, Ms. Access as a data storage and crystal report as media preparation of reports. The results showed that the accounting system contained in the savings and loan cooperative in Lhokseumawe City is still done manually. The Applications designed include all accounting processes in savings and loan cooperatives. Accounting applications designed to provide convenience, precision calculation, accuracy, speed of reporting process, as well as minimize errors that may occur. The forms used in this application are differentiated by type of transaction making it easier for the users.

Keywords :accounting, application, saving and loan cooperative