

## ABSTRACT

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*Financial Accounting is one of the primary key that makes the organization, especially organization that runs in trading. Because of accounting as the science that need high precision of calculation, many of specialist still have a difficulty on doing the process of accounting in fear of risk of making mistakes after doing long process of work in returns making their chance of doing mistakes become higher than it should. This problem is something that still overlooked by the developing country, even if the supporting technologies is already exist. Based on this Final Project, the idea is to move the responsibility of human to do some of accounting process to machine, for this matter is computer. This idea can be achieved by making the financial accounting application using existing tools and technologies such as IFRS accounting standard, Ruby programming language, Ruby on Rails web application framework, Cucumber integration testing framework, and RSpec unit testing framework. With this application, we can expect the accounting process in PT Jabaku Karaba Technologies can get easier without sacrificing the base function of accounting.*

*Keywords: Financial Accounting, IFRS, Ruby on Rails, Cucumber, RSpec*