Abstract

The existence of accounting is inseparable from the needs of the community that follow developments. Accounting rules, concepts and techniques develop from one thought to the next to balance the increasing need for information as a logical consequence of development.

Students' understanding of basic accounting is very important to achieve competency standards. A good learning process and the use of appropriate learning media greatly influence the success of the learning process.

The basic Android-based accounting learning application is used as a supporting tool in learning which contains material modules, simulation of recording and problem training as a benchmark for understanding students.