Abstract—The function and component of mobile phone has become variety, smart and intelligent that shows a new era of mobile technology. Progressive researches in the area of smart phone technologies were to support the needs of powerful development platform which contribute to the emergence of Android as software for mobile devices. Accounting tools by means of mobile phone has becoming a new approach towards educating Micro, Small, and Medium enterprises (MSMEs) about various costing components and costing strategies. Mobile Accounting Tools has been getting more importance in business environment as one type of mobile business application. This paper introduces the design of mobile accounting application as well as describing an approach using Android platform for building business application towards mobile technology. The application provides a realizable cost effective solution for MSMEs to simplify the use of accounting tools to calculate costing and determine pricing.

**Keyword**—MSME; Android; Mobile Application; Accounting Tools

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