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Implementation of Microsoft Excel-Based Accounting System in Financial Recording in MSMEs

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Abstract

In this community service activity, the activity are implementation to a business that is mirco small medium enterprise (MSME) that named Oleh-Oleh ABC. In MSME Oleh-Oleh ABC, they are selling Batam food souvenirs, such as curry puff and other, where also some food souvenirs are hand made by the owner. In the MSME Oleh-Oleh ABC, owner are lacks a system or a software that can assist MSME in automatically helping to recording transactions and also calculating finansial report. Therefore the goal of this activity is helping MSME to create a system that based by microsoft excel that with macor capabilities, so that will assist MSME in recording transaction and calculating transactions. With this software system the owner will easy and less errors while recording transaction, calculating, and preparing finansial reports.

The implementation method for this activity is the development of appropriate technology. Students visit MSMEs to understand their situation and needs. Afterward, they develop a software system that can adapt to user needs. Recommendations for further community service activities are that students can use other software systems for MSME users, or students can add several features or formulas that are not available in this Microsoft Excel-based software system.

Keywords: *Microsoft Excel, Financial Report, MSME Oleh Oleh ABC*

Introduction

In the massive development of technology, various software systems or applications have been developed that can simplify and speed up the process of recording financial reports for MSMEs. However, the monthly subscription fees that required to operate the systems. Also with the users inexperience in using these applications, can create a significant burden for MSMEs. Contrary with the existing popular Microsoft Applicatio, which is Microsoft Excel, which can be the solution for MSME, where there no need any fees for subscription fees and there also no need to spent time to training for understanding the system, because the MSME are already familiar with the microsoft excel (Pratama, 2021). Because of the familiar MSME to the microsoft excel, so that makes Microsoft Excel can become a easy and user friendly for the system user or the front end database users (Marlinah et al., 2022). Even though Microsoft Excel are generally well known among many MSMEs, not many user able to fully utilized the advanced functions within it. This caused the Microsoft Excel is not optimally used by the MSMEs, wehere limited in exploring the additional features or other formulas that can automate Excel.

In contrast to Microsoft Access, which is also a software that can help record transactions and also prepare financial reports, but when compared to these two Microsofts, it because that microsoft access is a program that can use in making, process and control data base, where making microsoft access can record and prepare financial report (Sumiah & Puteria, 2025). But microsoft Excel has a further advantage compared to Microsoft Access, because Microsoft Excel is software that has been frequently used by people around, with that of course Microsoft Excel is already familiar to people who have used a computer or laptop (Marlinah et al., 2022), while Microsoft Access is software that is rarely encountered by people, and with that makes people very unfamiliar in using Microsoft Access. So when someone who is unfamiliar with Microsoft Access wants to use the software as a tool to record transactions and also prepare financial reports, it will be very difficult for users to understand and adapt, because foreign users see the display in Microsoft Access. Microsoft Excel, with its simple and easy-to-use interface, is suitable for general users and works well in database management.

However, Microsoft Access requires prior structure development for the system to run, and it sometimes experiences database management failures. Therefore, the Microsoft Excel system with macro capabilities is created with several features or button that are macro capabilities and other formula supporters that can help the Microsoft Excel system work automatically in recording transactions and calculating financial report. The goal of this community activity, is to able create a software base with microsoft excel that helping MSME to having a software that can recording transactions and also financial report.

Methods

In carrying out community service activities, students have made visits to observe and also interview MSMEs, with this, students can find out in depth about what MSMEs are trying to do and also what is lacking and needed by these MSMEs. This community service activity will be carried out from June 2025 to December 2025. The implementation of this activity will consist of:

1. Students will conduct observations by visiting the MSMEs where they are located. This will allow them to meet directly with the MSME owners and conduct interviews related to the information they wish to obtain ;

2. Students begin to plan how the system will work in MSMEs so that it can adapt and also help MSMEs in recording and preparing financial reports. After planning, students began building the system based on the plan ;
3. After the system creation is complete, students will implement the system in MSMEs by visiting MSMEs and transferring the Microsoft Excel system to the MSMEs' laptops ;
4. Students will provide direct guidance to MSMEs regarding how to use the system, including how to input transactions, record transactions and other button functions.

Result and Discussion

This Microsoft Excel with Macro capabilities is Microsoft Excel that has been designed by students themselves, where in Microsoft Excel students have added formulas and also buttons with macro capabilities. Macro is a command that are created from more than one commands, so basically marco can record whole process or many command and then do the whole process or the many command by just one click. Example for the macro is that if you want to filling a form and then the data from the form need to move to a journal, you need to do many command, but with marco you can record the process and then macro will keep the whole process, and then when you need to filling the form you just need to click the macro, and whole process will run automatically.

So that in this Microsoft Excel are equipped with sheets that have macro capabilities, each of which has a form for filling in daily transactions that can record these transactions automatically, and also several sheets that display financial reports that have been automatically created and connected to recorded transactions. Here is a further look at the Microsoft Excel.

1. “Main Menu” appearance



Source : Author (2025)

So in the accounting there has a accounting cycle, where it explain each of accounting process, where mostly there are journaling/recording, posting, arrange and reporting. So the image in the above are showing that the main menu has each stage where in the first stage is the database of chart of account and the balance, second stage is the journaling and last stage is reporting (Ibrahim, 2022). This main menu is equipped with a button that can move the screen display to another Excel sheet in this Microsoft Excel file.

by adding up the balances of each account that appears in the purchase journal, which will help in calculating and preparing financial reports.

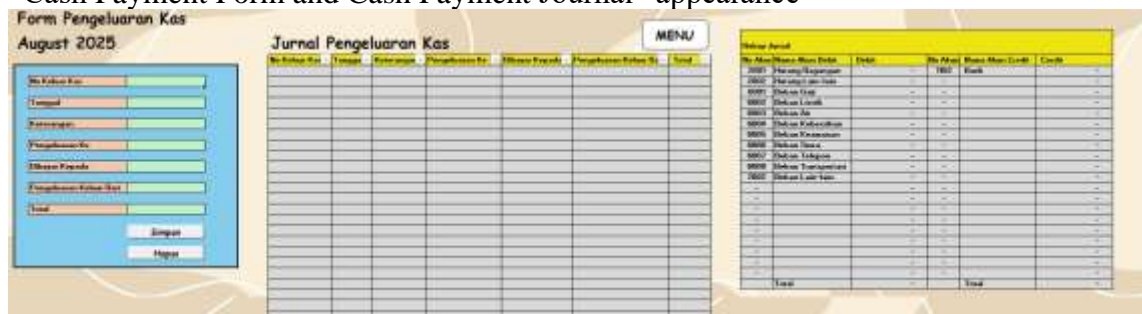
6. “Sales Form and Sales Journal” appearance



Source : Author (2025)

The image above shows the sales form and journal. Sales journal is a journal that recorded all the sales on inventory transaction. Each of journal will be result of a debit and credit account, and then the result will summary to the ledger or work sheet. So that sales journal will be needed in every company or MSMEs for the daily transactions (Carlton et al., 2025). This sales form can be used to record sales transactions. On this form there are two buttons where the first button, namely "Save", can be used to record transaction information that has been filled in the form column and changed into a sales journal, the "Delete" button can be used to delete the journal that has been recorded. In the sales summary section, is a list that functions to summarize each account in the sales journal by adding up the balances of each account that appears in the purchase journal, which will help in calculating and preparing financial reports.

7. “Cash Payment Form and Cash Payment Journal” appearance



Source : Author (2025)

The image above shows the cash payment form and journal. Cash payment journal is a journal that recorded all the cash payments transaction. Cash payment journal are same with other journal where is also will result of a debit and credit account, so that cash payment journal are needed to MSMEs or company for daily transactions (Carlton et al., 2025). On this form there are two buttons where the first button, namely "Save", can be used to record transaction information that has been filled in the form column and changed into a cash disbursement journal, the "Delete" button can be used to delete the journal that has been recorded. In the

purchase summary section, is a list that functions to summarize each account in the cash disbursement journal by adding up the balances of each account that appears in the purchase journal, which will help in calculating and preparing financial reports.

8. “Cash Receipts Form and Cash Receipts Journal” appearance



Source : Author (2025)

The image above shows the cash receipt form and journal. Cash receipt journal is a journal that recorded all the cash receipt transaction. Cash receipt journal are same with other journal where is also will result of a debit and credit account, so that cash receipt journal are needed to MSMEs or company for daily transactions (Carlton et al., 2025). On this form there are two buttons where the first button, namely "Save", can be used to record transaction information that has been filled in the form column and changed into a cash receipt journal, the "Delete" button can be used to delete the journal that has been recorded. In the cash receipt summary section, is a list that functions to summarize each account in the receipt journal by adding up the balances of each account that appears in the cash receipt journal, which will help in calculating and preparing financial reports.

9. “Worksheet” appearance



Source : Author (2025)

The image above shows worksheet. Worksheet is a sheet that use for entering the account amount after the transaction and adjustment are done it. After entering account amount, worksheet will be continue to prepare the financial statement. This worksheet display the total balance for each account. The column balance starts from the opening balance table for each account, followed by the purchase

journal table, the sales journal table, the cash disbursement journal table, the cash receipt journal table, the trial balance table after the transaction, the balance sheet table and also the profit and loss table.

10. “Income statement Report” appearance

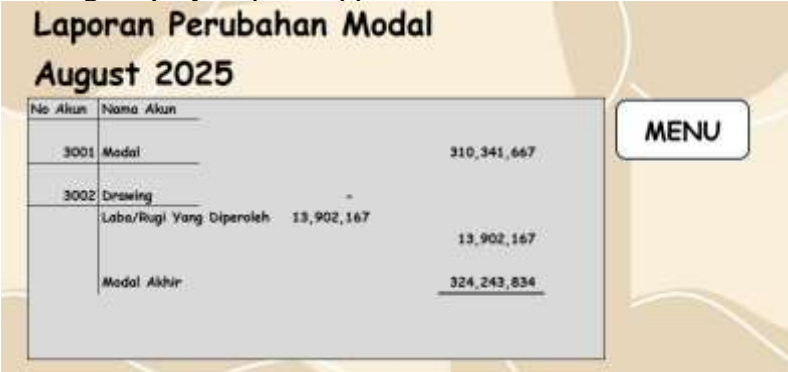


Laporan Laba Rugi August 2025		
Pendapatan		
No Akun/Nama Akun		
4001 Penjualan		36.250,000
8001 Harga Pokok Penjualan		17.360,000
Jumlah Pendapatan		18.950,000
Beban		
No Akun/Nama Akun		
8001 Beban Sewa		-
8002 Beban Listrik		-
8003 Beban Air		-
8004 Beban Ekspres		-
8005 Beban Ekspansi		-
8006 Beban Sewa		133,333
8007 Beban Transportasi		-
8008 Beban Transportasi		-
8009 Beban Depresiasi		4.712,500
Jumlah Beban Operasional		5.048,833
Labas/Rugi Operasional		13.902,167
7001 Pendapatan Lain-lain		2,000
7002 Beban Lain-lain		2,000
LABA/RUGI BERSIH		13.902,167

Source : Author (2025)

The image above shows income statement report. Income statement is a report that showing and calculating net income company or MSMEs, where report are showing only the temporary account only for using to calculate income. So that income statement report are needed in evrery company or MSMEs to explain how many income or loss in a accounting period. This report displays the calculation of business profit and loss, which in this report will do its own calculation of sales minus the cost of goods sold and minus other expenses and other income.

11. “Change Equity Report” appearance



Laporan Perubahan Modal August 2025		
No Akun	Nama Akun	
3001	Modal	310,341,667
3002	Dana Sewang	-
	Labas/Rugi Yang Diperoleh	13,902,167
		13,902,167
	Modal Akhir	324,243,834

Source : Author (2025)

The image above shows a report on changes in equity. Statement of change report is a summary of the changer in equity accounts. For detail, where in this report the statement begins with the baalance of each at the end period or the previous fiscal period, and continue to shown adjustment and produce the end balance of the current fiscal period. This equity change report displays an automatic

calculation of the initial capital balance that has changed after deducting drawings and after adding or subtracting profits/losses, and the result is the final capital.

12. “Financial Position Report” appearance



Laporan Posisi Keuangan	
August 2025	
Aset	
No Akun Nama Akun	
1101 Kas	22.900,000
1102 Bank	13.780,000
1103 Piutang Usaha	10.200,000
1105 Persewaan	2.375,000
1106 Sewa Dibayar Dimuka	66.667
1201 Aset Tetap	442.200,000
1202 Akumulasi penyusutan aset tetap	-
JUMLAH ASET	491.491,667
Liabilitas	
No Akun Nama Akun	
2001 Hutang Dagangan	9.250,000
2002 Hutang Lain-lain	5.700,000
Jumlah Liabilitas	14.950,000
Ekuitas	
No Akun Nama Akun	
3001 Modal	324.243,634
Jumlah Ekuitas	324.243,634
JUMLAH LIABILITAS DAN EKUITAS	339.193,634

Source : Author (2025)

The image above shows a report on financial position. Financial position report or balance sheet is a report of the account assets, liabilities, and equity of a firm at a point in time. The account assets are resources of the business or MSMEs, where it contain current asset and long term asset, follow with liabilities where is the payable of company or MSMEs that need to pay in future, and equity is the ownership interest of the business enterprise. The relation between of asset, liability and equity is simple where reflected on the MSME balance of what owned and how financed. So that every company or MSMEs are needed this report for showing the result of the account asset, liability and equity. This financial position report displays a summary or recap of values or displays the ending balance of accounts consisting of asset, liability and equity categories. This report will be generated automatically with the help of formulas in Microsoft Excel.

13. “Cash Flow Report” appearance



Saldo Awal Kas		36.652.000
Arus Kas Dari Aktivitas Operasional		
Penerimaan Kas		
Penerimaan Kas Dari Penjualan Pelayanan	22.000	
Penerimaan Kas Dari Penjualan Tambahan	-	
Pengeluaran Kas		
Pengeluaran Kas Dari Hibung Pemakaian	-	
Pengeluaran Kas Dari Pembelian Tambahan	-	
Total Arus Kas Dari Aktivitas Operasional	22.000	
Arus Kas Dari Aktivitas Lain-lain		
Penerimaan Kas Dari Penjualan Lain-lain	99.000	
Pengeluaran Kas Dari Belanja-belanja	(18.000)	
Total Arus Kas Dari Aktivitas Lain-lain	81.000	
Saldo Akhir Kas		36.713.000

Source : Author (2025)

The image above displays a cash flow report. The cash flow report or the statement of cash flow is a report that show the summary of company or MSMEs cash flow. Commonly cash flow report are summarized by operation activities, investment activities and financing activities, so that user can see the cash flow more detailed. In this cash flow report, the report are making more simple to user for understand the cash flow of the MSMEs. This report displays the opening cash balance, cash receipts received from all sources, cash disbursements made to all sources, other cash receipts and disbursements and finally displays the closing cash balance.

14. “Ending Chart Of Account Balance” appaerance



No Akun	Nama Akun	Debit	Saldo Normal	Kredit
1011	Kas		Debit	
1100	Bank		Debit	
1103	Hutang Usaha		Debit	
1104	Persediaan		Debit	
1106	Sewa Dibayar Dimuka		Debit	
1201	Aset Tetap		Debit	
1202	Akumulasi penyusutan aset tetap		Kredit	
2001	Hutang Pajak		Kredit	
2102	Hutang Lain-lain		Kredit	
3001	Modal		Kredit	
3002	Reservasi		Kredit	
4001	Penerimaan		Kredit	
5001	Harga Pokok Penjualan		Debit	
6001	Beban Gaji		Debit	
6002	Beban Listrik		Debit	
6003	Beban Air		Debit	
6004	Beban Reklamasi		Debit	
6005	Beban Komsumsi		Debit	
6006	Beban Sewa		Debit	
6007	Beban Transportasi		Debit	
6008	Beban Hiburan		Debit	
6009	Beban Depresiasi		Debit	
7001	Pendapatan Lain-lain		Kredit	
7902	Beban Lain-lain		Debit	

Source : Author (2025)

The image above display list of ending balance accounts. The ending chart of account balance or post closing trial balance, is a report or list that showing the equality of the permanent account balances carried forward into the next accounting period. So in the post closing trial balance are only contain permanent account that are from asset account to equity account and while the temporary account balances that are sales account to the other expense account will have zero balance, where the zero balance is the result from the closing entries. So that in this list will only display all the ending permanent account balances and this list will function automatically to calculate the ending balances of all existing accounts.

Conclusions

The level of achievement in this activity can be said to have reached 70% to 80%, with the Microsoft Excel system that has macro capabilities, it certainly has a very good impact on users, where it can help record and also calculate daily transactions and process them into financial reports, and then it eliminates the difficulty of recording daily transactions without automation and eliminates the need for manual calculations for business financial reports. In this system that base of mircosoft excel with marco capabilities have some downside or many point that need to develop and improve for the future. So the recommendation for the next PKM activity is that student must spend enough time in carrying out this PKM and also student can add or improve more into this Microsoft Excel system to a further level such as by adding adjustment journals, inventory lists, other reports, and also other formulas that can improve the way Microsoft Excel works.

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