

Received : November 30th, 2025
Accepted : January 21st, 2026
Published : February 3rd, 2026

Conference on Community Engagement Project
<https://journal.uib.ac.id/index.php/concept>

ACCOUNTING INFORMATION SYSTEM DESIGN FOR KOPITIAM UTAMA RASA

Jennifer¹, Anita²

Universitas Internasional Batam

Email of correspondence: 2242160.jennifer@uib.edu, anita.lec@uib.ac.id

Abstract

Micro, Small, and Medium Enterprises (MSMEs) are a strategic pillar for the Indonesian economy, contributing significantly to the national GDP and workforce absorption. However, MSMEs optimization is often hindered by poor internal governance, particularly inadequate financial management. Kopitiam Utama Rasa exemplifies an MSMEs still using inefficient manual recording system. This community service project aimed to address this constraint by designing and implementing a digital accounting system built on Microsoft Excel. The system encompasses essential modules such as COA, inventory, transaction form, and others. The result shows that the digital system successfully enhanced the accuracy, efficiency, and effectiveness of Kopitiam Utama Rasa's financial reporting. With the structured system in place, the owner can now obtain accurate and timely financial information, which is crucial for precise performance assessment and long-term business viability.

Keywords: *MSMEs, Accounting System, Microsoft Excel, Financial Statement*

Introduction

Micro, Small, and Medium Enterprises (MSMEs) are productive businesses that can be managed independently by individuals or groups (Safitri, 2024). MSMEs play a strategic role in national development and economic growth (Aftitah et al., 2024). MSMEs serve as the backbone of the Indonesian economy, contributing over 60% of national GDP and absorbing nearly 97% of the workforce with a current total of over 64 million business units. MSMEs have demonstrated tested resilience, as evidenced by their ability to help recover the economy post-monetary crisis and foster community economic self-reliance, making them a vital key to Indonesia's financial stability and future.

The substantial challenges frequently encountered by MSMEs revolve around internal governance aspects, particularly their financial management capabilities. The accuracy in recording, processing, and presenting transaction reports constitutes a fundamental prerequisite for long-term continuity and the optimization of business growth. Financial management is a key factor that significantly influences the success and continuity of a business, including MSMEs (Amaliyah et al., 2024). Effective sources and management serves not only as an instrument of control but also as a crucial information base for assessing the entity's performance, facilitating access to external capital sources, and formulating strategic policies for expansion. Suppose an adequate accounting system is not implemented. In that case, the expansion potential of MSMEs

will be diminished due to owner's inability to clearly separate personal assets from capital designated for operational activities.

Although the world has entered the era of digitalization, many MSMEs have yet to adopt modern accounting system and still records transactions manually. This system is vulnerable to calculation errors, delayed recapitulation, and difficulty tracking transactions (Sari et al., 2025). Kopitiam Utama Rasa is one of the MSMEs that still records transactions manually. Kopitiam Utama Rasa is in Batam, precisely across from the Maitreyawira Batam School. This Kopitiam began operating in early 2024 and offers a variety of food and beverages. As the business grows, transactions volume increases, making manual recording ineffective and inefficient. Manual recording leads to various problems, such as the loss or damage of ledger book, which can affect the accuracy of financial reports and make it difficult for the owner to make appropriate decisions, including determining optimal selling prices and efficiently managing inventory.

Efforts to modernize Kopitiam Utama Rasa's recording system have become an urgent necessity to ensure business growth amid increasingly fierce market competition. With a sound accounting system in place, every transaction can be recorded detail, clearly, and systematically, thereby facilitating the process of preparing financial statements. Therefore, an accounting system was designed to simplify Kopitiam Utama Rasa's accounting records, making them both effective and efficient.

Methods

This community service project runs from September 2025 to December 2025, encompassing the preparation, implementation, assessment and reporting stages. For this activity, primary data was collected directly from Kopitiam owners through face-to-face and online interviews at Kopitiam Utama Rasa and via WhatsApp. Primary data are original data collected directly by the researchers from the first source, using methods such as interviews, direct observation, experiments, or questionnaires (Haifa et al., 2025).

In preparation stage, the author's first step was to contact the partner via WhatsApp formally. This communication aimed to comprehensively explain the intent and objectives of the entire planned community service activity, while simultaneously requesting written confirmation and approval from partner regarding the project's implementation. Upon receiving approval, the authors drafted the activity proposal. This proposal serves a dual function: acting as the primary reference document and detailed guideline that will steer every activity, ensuring it can be executed systematically and remains consistent with the established timeline and objectives

The implementation stage of the activity begins with collecting information on Kopitiam Utama Rasa's operational activities. During this phase, interviews and observations were conducted to understand the partner's operational workflow. This was followed by system design, which included creating a database and developing automated transaction forms and financial reports. Once the system was complete, a testing stage was conducted to ensure all functions operated correctly. After all functions were confirmed to be working well, the next phase was implementation, which involved direct use of the system in operational activities and training for the partner.

The final stage is assessment and reporting. In this stage, Kopitiam Utama Rasa will provide feedback on the implemented accounting system, including its strengths and weaknesses during use. After receiving the partner's evaluation and feedback, the authors compiled the Community Service (PkM) Report as part of the academic obligation. At

this stage, the activity not only provides benefits to the partner but also serves as a learning vehicle for the authors.

Results and Discussion

The main output of this activity is a simple accounting system in Microsoft Excel, designed to meet Kopitiam Utama Rasa’s daily operational needs. This system functions as a replacement for the manual recording, which was less effective and efficient. This output consists of:

1. Main Menu

It functions as an integrated navigation center, enhancing user efficiency by providing quick access to various worksheets. The main menu allows access to sheets for the Chart of Accounts (COA), inventory, general journal, cash in and cash out, general ledger, trial balance, and other financial statements.

Figure 1. Main Menu



Source: Authors (2025)

2. Chart of Accounts

It contains a detailed list, including the code and name of the accounts used to classify each type of asset, liability, equity, revenue, and expense. The Chart of Accounts (COA) ensures the system can record and report all financial activities in a regular and systematic manner.

Figure 2. Chart of Accounts

KODE	NAMA AKUN	JENIS
1111	Kas	Kas
1112	Bank BCA	Bank
1121	Piutang Usaha	Piutang
1122	Piutang Karyawan	Piutang
1131	Persediaan - Bahan Makanan	Persediaan
1132	Persediaan - Minuman	Persediaan
1133	Persediaan - Kebutuhan	Persediaan
1141	Dang Muka Sewa	Aktiva Lancar Lainnya
1211	Bangunan	Aktiva Tetap
1212	Peralatan & Perabotan	Aktiva Tetap
1213	Kendaraan	Aktiva Tetap
1310	Akum. Peny. Bangunan	Akum. Peny.
1320	Akum. Peny. Peralatan & Perabotan	Akum. Peny.
1330	Akum. Peny. Kendaraan	Akum. Peny.
2110	Utang Usaha	Liabilitas
2120	Utang Lain-Lain	Liabilitas
2130	Utang Bank	Liabilitas
3100	Modal Akhir	Ekuitas
3200	Laba Periode Berjalan	Ekuitas
3300	Prive	Kontra Ekuitas
4110	Penjualan Makanan	Penjualan
4120	Penjualan Minuman	Penjualan
4130	Penjualan Lainnya	Penjualan Lainnya
5110	Biaya Bahan Baku	HPP
5120	Biaya Direct Labor	HPP
5130	Biaya Overhead Pabrik	HPP
6110	Beban Gaji	Beban/Biaya
6120	Beban Listrik	Beban/Biaya
6130	Beban Air	Beban/Biaya
6140	Beban Perlengkapan Toko	Beban/Biaya
6150	Beban Peny. Bangunan	Beban/Biaya
6210	Beban Peny. Peralatan & Perabotan	Beban/Biaya
6220	Beban Peny. Kendaraan	Beban/Biaya
6310	Biaya Admin Bank	Beban/Biaya
6410	Biaya Lain-Lain	Beban/Biaya Lainnya

Source: Authors (2025)

3. Trial Balance

It transfers the ending balances from the general ledger of the recently concluded period into the general ledger of the next accounting period, making them the opening balances for upcoming transactions.

Figure 3. Trial Balance

NERACA SALDO			
KODE	NAMA AKUN	PERIODE	
		BALANCE	
		Rp	Rp
		DEBIT	KREDIT
1111	Kas	Rp	-
1112	Bank BCA	Rp	-
1121	Piutang Usaha	Rp	-
1122	Piutang Karyawan	Rp	-
1131	Persediaan - Bahan Makanan	Rp	-
1132	Persediaan - Minuman	Rp	-
1133	Persediaan - Kebutuhan	Rp	-
1141	Dang Muka Sewa	Rp	-
1211	Bangunan	Rp	-
1212	Peralatan & Perabotan	Rp	-
1213	Kendaraan	Rp	-
1310	Akum. Peny. Bangunan		Rp
1320	Akum. Peny. Peralatan & Perabotan		Rp
1330	Akum. Peny. Kendaraan		Rp
2110	Utang Usaha		Rp
2120	Utang Lain-Lain		Rp
2130	Utang Bank		Rp
3100	Modal Akhir		Rp
3200	Laba Periode Berjalan		Rp
3300	Prive	Rp	-
4110	Penjualan Makanan		Rp
4120	Penjualan Minuman		Rp
4130	Penjualan Lainnya		Rp
5110	Biaya Bahan Baku	Rp	-
5120	Biaya Direct Labor	Rp	-
5130	Biaya Overhead Pabrik	Rp	-
6110	Beban Gaji	Rp	-
6120	Beban Listrik	Rp	-
6130	Beban Air	Rp	-
6140	Beban Perlengkapan Toko	Rp	-
6150	Beban Peny. Bangunan	Rp	-
6210	Beban Peny. Peralatan & Perabotan	Rp	-
6220	Beban Peny. Kendaraan	Rp	-
6310	Biaya Admin Bank	Rp	-
6410	Biaya Lain-Lain	Rp	-

Source: Authors (2025)

4. Depreciation



Source: Authors (2025)

9. Statement of Profit or Loss

It measures financial performance over a specific period. Its primary purpose is to determine whether the business operations have generated a profit or incurred a loss.

Figure 9. Statement of Profit or Loss

KOPITIAM UTAMA RASA
LAPORAN LABA RUGI
PERIODE

KODE	NAMA AKUN	SALDO
PENDAPATAN		
4110	Penjualan Makanan	0
4120	Penjualan Minuman	0
TOTAL PENDAPATAN		0
HARGA POKOK PENJUALAN		
5110	Biaya Bahan Baku	0
5120	Biaya Direct Labor	0
5130	Biaya Overhead Pabrik	0
TOTAL		0
LABA KOTOR		0
BEBAN/BIAYA		
6110	Beban Gaji	0
6120	Beban Listrik	0
6130	Beban Air	0
6140	Beban Perlengkapan Toko	0
6150	Beban Peny. Bangunan	0
6210	Beban Peny. Peralatan & Perabotan	0
6220	Beban Peny. Kendaraan	0
6310	Biaya Admin Bank	0
TOTAL BEBAN/BIAYA		0
LABA OPERASIONAL		0
PENDAPATAN LAINNYA		
4130	Pendapatan Lainnya	0
BEBAN/BIAYA LAINNYA		
6410	Biaya Lain-Lain	0
LABA BERSIH		0

Source: Authors (2025)

10. Statement of Financial Position

It summarizes and provides an overview of the business's financial position at a specific point in time, covering assets owned, liabilities to be paid, and equity, thereby making it easier for the owner to view the business's total wealth.

Figure 10. Statement of Financial Position

KOPITIAM UTAMA RASA		M(R)
BALANCE SHEET		
PERIODE		
KODE	MAMA AKUN	SALDO-ABSEH
ASET		
ASET LANGGAR		
1111	Kas	0
1112	Berik-BCA	0
1121	Piutang Usaha	0
1122	Piutang Karyawan	0
1131	Persediaan - Bahan Makanan	0
1132	Persediaan - Minuman	0
1133	Persediaan - Kosmetik	0
1101	Utang Muka Sewa	0
TOTAL ASET LANGGAR		0
ASET TETAP		
1211	Bangunan	0
1212	Peralatan & Perabotan	0
1213	Kendaraan	0
1310	Akum. Peny. Bangunan	0
1320	Akum. Peny. Peralatan & Perabot	0
1330	Akum. Peny. Kendaraan	0
TOTAL ASET TETAP		0
TOTAL ASET		0
LIABILITAS		
2110	Utang Usaha	0
2120	Utang Lain-Lain	0
2130	Utang Bank	0
TOTAL LIABILITAS		0
EKUITAS		
3100	Modal Akhir	0
TOTAL EKUITAS		0
TOTAL LIABILITAS DAN EKUITAS		0

Source: Authors (2025)

11. Statement of Changes in Equity

This report details and traces changes in the owner’s equity over a specific accounting period. By presenting a clear breakdown of the opening capital, net profit or loss, and any additional investments or withdrawals (drawings) made by the owner, it facilitates a direct comparison between the capital balance at the beginning and the end of the period, thus providing insight into the factors that contributed to the increase or decrease in the business’s net worth.

Figure 11. Statement of Changes in Equity

KOPITIAM UTAMA RASA	
LAPORAN PERUBAHAN MODAL	
PERIODE	
Modal Awal Periode	0
Laba Bersih	0
Prive	0
Perubahan	0
Modal Akhir Periode	0

Source: Authors (2025)

Generally, the partners demonstrated a commendable level of adaptability in embracing and utilizing the new system. This successful integration was crucial for maximizing its operational benefits. Crucially, the system ensures that every sales transaction is recorded accurately and systematically in real time. Furthermore, this raw transactional data is automatically and seamlessly integrated into a standardized and simple final report template. This great automated system directly creates a significant change. It substantially reduces the administrative time the kopitiam owner must dedicate

to manually calculating and reconciling the establishment's profits and losses, allowing them to focus on core business growth instead. Table 1 presents the partner assessment scores before and after the implementation of the system, with scores ranging from 1 (Very Unsatisfactory) to 5 (Excellent).

Table 1. Partner Assessment

No	Description	Before Implementation	After Implementation
1	The level of time efficiency in recording financial transactions	2	5
2	The level of clarity of the information listed in the transaction records	3	5
3	The level of completeness of the recorded financial data	2	4
4	The level of orderliness and neatness in recording transaction data	2	5
5	The level of accuracy in inventory calculation	2	5
6	The level of accuracy in calculating total sales	4	5
7	The level of accuracy of data and reports that are free from calculation errors	2	5
8	The level of ease in preparing financial reports	2	4
Total		19	38

Source: Authors (2025)

Conclusions

The implementation of digitized accounting system at Kopitiam Utama Rasa demonstrates that transitioning from manual to automated financial management is a critical catalyst for financial reliance and operational scalability. By rectifying systematic governance weaknesses, specifically regarding reporting accuracy and internal control, this intervention provides a scalable model for how digital integration can transform operational inefficiencies into strategic advantages. Ultimately, this study underscores that modernization is not merely a technical upgrade but a fundamental requirement for MSMEs to achieve financial transparency, informed decision-making, and long-term viability within a competitive national economy.

References

- Amaliyah, F., Yasmin, A., & Hetika, H. (2024). Analisis pengelolaan kas pada UMKM. *Owner*, 8(4), 4602–4610. <https://doi.org/10.33395/owner.v8i4.2454>
- Safitri, D. R. (2024). Peran *financial technology* dalam meningkatkan pengelolaan keuangan UMKM. *Ilmu Ekonomi Manajemen Dan Akuntansi*, 5(2), 428–437. <https://doi.org/10.37012/ileka.v5i2.2352>

- Aftitah, F. N., Labana, J., Hasanah, K., & Hadi, N. L. (2024). Pengaruh umkm terhadap pertumbuhan ekonomi di Indonesia pada tahun 2023. *Jurnal Kajian Dan Penalaran Ilmu Manajemen*, 3(1), 32–43. <https://doi.org/10.59031/jkpim.v3i1.511>
- Haifa, N. M., Nabilla, I., Rahmatika, V., Hidayatullah, R., & Harmonedi. (2025). Identifikasi variabel penelitian, jenis sumber data dalam penelitian pendidikan. *Dinamika Pembelajaran: Jurnal Pendidikan Dan Bahasa*, 2(2), 256–270. <https://doi.org/10.62383/dilan.v2i2.1563>
- Sari, H. N., Pd, S., Handoyo, M. T. P., Sos, S., Nurjannah, M. A. I., Dewi, R., Si, M., Sulistyowati, R., & Pd, M. C. (2025). *Pembukuan akuntansi UMKM*.