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## DESIGNING AN ACCOUNTING SYSTEM FOR MUGUNGHWA BATAM

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### Abstract

The accounting system designed has made for Mugunghwa Batam in order to being able assist Mugunghwa Batam in doing their record by inputing the operational cost transactions. In the past, Mugunghwa Batam has simple accounting system by doing a manual book keeping. Activity on Mugunghwa Batam was implemented from September 2021 to December 2021. The methods used in this system were interviews, observation, design, and implementation. The accounting system is designed by using Microsoft Access. Where the system can display the output of financial reports in the form of balance sheet, income statements, debt reports, account receivable reports, sales reports, purchase reports, and inventory records based on the need of Mugunghwa Batam. The implemented accounting record system can be able to assist business owner in doing their recording of daily transactions so that to prevent inconsistencies or errors that caused by human error and can be identified clear and accurate based on financial reports. The results of financial statements that presented can be able to help business owners of being more selective in making their decisions that are right on target so that the business can develop for the better business. Recommendations for future is to add other features that can help the store and business owners.

**Keywords:** Design, System, Accounting, Financial Reports.

### Introduction

Mugunghwa Batam is a business engaged in trading in the form of selling various Korean food ingredients which has been operating for 2 years since it was founded in March by Ifan who is domiciled in Nagoya Thamrin City Block C No 10, Batam. Mugunghwa Batam operates from Tuesday to Sunday from 10.00 to 19.00 WIB with a total of 2 employees. The organizational structure of the company is a system that is divided into certain activities whose function is to achieve a business goal. The organizational structure itself can also be determined from how the information goes based on the behavior of a company. The organizational structure of the Mugunghwa Batam store itself consists of business owners and employees. Being able to establish a business, has certain aims and objectives in the form of the owner of a business being able to get the maximum possible profit that being compared to their expenses. As time goes on, more and more people are opening businesses such as small trading businesses so that there is more competition between entrepreneurs. However, many do not care about

how to manage financial reports properly and efficiently. Business owners, of course, only think about how they can get a profitable profit or profit for the company and cause many people miss thinking about how to record transactions, check the correct inventory of goods in order to increase a company's ability to sell. The recording of transactions is very important and has become a major part of the accounting cycle which is finally created into a financial report. The accounting cycle consists of transaction analysis, recording transactions in journals, posting to the general ledger, compiling trial balances after adjustment, preparing financial reports, and preparing financial reports after closing. (Muhammad Rizqi Saifuddin & Wiyono, 2021). Financial reports are often ignored by traders or business owners because they feel that it is not something that must be done so that they only record sales and receipts per day based on cash notes. The financial report itself is a very important component for a company because from a financial report the company can see the condition of its business. Whether or not a business model is needed in order for a business to run can be seen from the financial statements provided in order to determine the company's ability to pay off debt or other store needs. (Winarno & Isnaini, 2019) (Oktarina, 2011; Setiono & Hapsoro, 2016)(Wikan Budi Utami, 2020). A properly designed and accurate accounting record system that follows the needs of the Mugunghwa Batam store of course has a goal so that it can be practiced for recording and reporting transactions carried out in accordance with accounting standards and applicable rules. The author conducted research and observations at the Mugunghwa Batam store with the title "Design and Compilation of Accounting Recording Systems at Mugunghwa Batam".

## Methods

### 1. Preparation

The preparation stage is the initial stage which includes activities for the first time starting with conducting a survey at the location and observing the surrounding environment so that this activity can be carried out with the aim of preparing a proposal for a cooperation permit request from business partners. Details of the activities in the preparatory stage, which is :

- a. Introduction to store situations and conditions
- b. Learn and understand the store transaction recording system
- c. Researchers request permission for cooperation with business owners
- d. Researchers carry out the preparation of proposals and the necessary permits as a sign of cooperation

### 2. Implementation

The implementation stage is the stage where the researcher collects the necessary data up to the time of designing the accounting record system. Details of the implementation phase activities, which is :

- a. Researchers conducted interviews and observations in detail by asking the obstacles and what the shop business owners expect
- b. Researchers designed a computer – based accounting record system based on the needs of business owners and conducted a trial test before being given to business owners

- c. Researchers conducted experiments on the use of the system
- d. Researchers check and monitor for problems or errors that occur in the system

3. Assessment and Reporting Stage

The assessment and reporting stage is the final stage where the researcher summarizes or makes a report on all activities that have been carried out during Community Service until the assessment report is given to the supervisor. Details of the activities of the assessment and reporting stage, which is :

- a. Researchers compile research reports Community Service Supervisors provide an assessment of the results of the system design and research reports that have been made

## Result and Discussion

### Project Output

1. Main Menu Form

The main menu will display like the one below when the login is successful. The main menu itself has a function to make it easier for system users to open and apply each form.



Main Menu Display, source : Processed Data, 2021

2. Chart of Account

The system in this form functions to group lists on accounts consisting of assets, account payables, receivables, income, cost of goods sold, expenses, and other income included in the account.



Account List Menu Display, source : Processed Data, 2021

### 3. General Journal Form

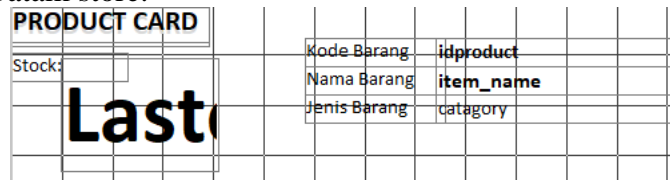
This form can be used to record transactions other than sales and purchases of goods at the Mugunghwa Batam store. Record transactions in a journal where each transaction is analyzed into the debit and credit sections. With this record can help to know how each transaction affects the store.

Tran	Kode F	Uraian	Debet	Kredit
	11100	Setoran Modal Awal Tn. Premire	100,000,000.00	0.00
	31100	Setoran Modal Awal Tn. Premire	0.00	100,000,000.00
	11520	Sewa gedung untuk 6 bulan	6,000,000.00	0.00
1	11100		0.00	6,000,000.00
	61120	Pembayaran iklan pada harian M	500,000.00	0.00
1	11100		0.00	500,000.00
	12120	Pembelian peralatan kantor tuna	30,000,000.00	0.00
2	11100		0.00	30,000,000.00
	12130	Pemb Kendaraan Angkut	50,000,000.00	0.00
2	11100		0.00	50,000,000.00
	31100	Pinjaman Bank Mandiri	100,000,000.00	0.00
	23120		0.00	100,000,000.00
	61115	Listrik dan Air	1,000,000.00	0.00
1	11100		0.00	1,000,000.00
	12110	Pemb Kredit Perlg Kantor PT Aisi	6,500,000.00	0.00
	21100		0.00	6,500,000.00

General Journal Menu Display, source : Processed Data, 2021

### 4. Inventory List Menu

This form has a function to make a list of inventory items owned by the Mugunghwa Batam store.



Inventory List Menu Display, source : Processed Data, 2021

### 5. Sales Form Menu

The system of this form is to record transactions that have a relationship with the sale of goods to be inputted into the system. With this form it can make it easier and help users to check the inventory of goods that come out of the store. Users can input transactions according to the available tables, such as invoice

number, date of sale, customer code, name, and other information related to goods sold.

Invoice: INV-4      IDRec: 6  
 Date: 23 December 2021

idproduct	Item Name	Category	Qty	Item Price	Total	Stock
88092570023	SEMPIO CRISPY TEMPURA BATTER MIX 1 K	BUMBU MASAKAN	5	Rp68,000	Rp340,000	4

Tarif Barang: Tipe Rata-rata Empat Puluh Delapan Ribu Rupiah      Karyawan/ti: NATYA      Total: Rp348,000  
 Pay: Rp350,000  
 Exchange: Rp2,000

**UPDATE STOCK SALES...!!!**  
 WARNING: Only sales updated / Invoice

Sales Form Menu Display, source : Processed Data, 2021

### 6. Purchase Form Menu

The system in this form can be used to record transactions related to the purchase of goods to be inputted into the system. With this form it can make it easier and help users to check the inventory of goods that enter the store.

Invoice: A2222      Code Supplier: SP002  
 Date: 26 December 2021      Name: CV, BUMBU ENAK  
 Address: JL. RASUNA SAID  
 City: PEKANBARU  
 Phone: (0988)-83 -

idproduct	Item Name	Category	purchase_p	Qty	Stock	Sales Price
8809406211124	ANCHOVY STOCK 60 GR	BUMBU MASAKAN	Rp60,000	20	28	Rp69,000
8801382146926	WOONGJIN ZAIYEONUN YOGUR	MINUMAN	Rp20,000	20	29	Rp22,600
8801043022705	NONGSHIM SOON RAMYUN 112	MAKANAN	Rp15,000	20	26	Rp19,000

Record: 1 of 3

**UPDATE STOCK SALES...!!!**  
 WARNING: Only sales updated / Invoice

Purchased Form Menu Display, source : Processed Data, 2021

7. Sales Report

The sales report listed consists of when the date of sale, the end of the date of sale, invoice number, customer code, item name, nominal, etc. Sales reports on this system can be used to assist in making decisions related to the sale process that occurs at the Mugunghwa Batam store.

Invoice	sku	Item Name	Category	Item Price	Qty	Date	Pay	Stock	IDRec
INV-1	8801005700023	SEMPIO CRISP	BUMBU MASAI	Rp58,000	6	23-Dec-21	Rp150,000	4	6
INV-1	8801043022705	NONGSHIM SC MAKANAN		Rp19,000	2	18-Dec-21	Rp100,000	26	3
INV-1	8801382146407	VICTORY PEAC MINUMAN		Rp16,500	1	18-Dec-21	Rp100,000	7	3
INV-1	8801382146926	WOONGJIN ZA MINUMAN		Rp22,600	1	18-Dec-21	Rp100,000	29	3
INV-2	8809406211124	ANCHOVY STO BUMBU MASAI		Rp69,000	2	26-Dec-21	Rp150,000	28	4
INV-3	8801043022705	NONGSHIM SC MAKANAN		Rp19,000	2	22-Dec-21	Rp100,000	26	5
INV-3	8801382146407	VICTORY PEAC MINUMAN		Rp16,500	2	22-Dec-21	Rp100,000	7	5

Sales Report Menu Display, source : Processed Data, 2021

8. Purchase Report

The purchase report listed consists of the date of purchase, the end of the date of purchase, invoice number, customer code, item name, nominal, etc. Purchase reports on this system can be used to assist in making decisions related to the buying process that occurs.

Invoice	Date	idproduct	Item Name	Category	purchase_pi	Qty	Stock
A1111	1/12/2021	8801005700023	SEMPIO CRISP	BUMBU MASAI	Rp40,000	10	4
A1111	1/12/2021	8801043022705	NONGSHIM SC MAKANAN		Rp15,000	10	26
A1111	1/12/2021	8801382146407	VICTORY PEAC MINUMAN		Rp12,000	10	7
A1111	1/12/2021	8801382146926	WOONGJIN ZA MINUMAN		Rp17,000	10	29
A1111	1/12/2021	8809406211124	ANCHOVY STO BUMBU MASAI		Rp52,000	10	28
A2222	26/12/2021	8801043022705	NONGSHIM SC MAKANAN		Rp15,000	20	26
A2222	26/12/2021	8801382146926	WOONGJIN ZA MINUMAN		Rp20,000	20	29
A2222	26/12/2021	8809406211124	ANCHOVY STO BUMBU MASAI		Rp60,000	20	28

Purchase Report Menu Display, source : Processed Data, 2021

9. Inventory Report

The inventory report itself contains information about the total amount of initial inventory, purchases, sales, and ending inventory.

sku	Item Name	Category	LastOfstock	LastOfQty	SumOfQty
8801005700023	SEMPIO CRISPY TEMPURA BATTER MIX 1 KG	BUMBU MASAI	4	10	6
8801043022705	NONGSHIM SOON RAMYUN 112 GR	MAKANAN	26	20	8
8801382146407	VICTORY PEACH 500 ML	MINUMAN	7	10	3
8801382146926	WOONGJIN ZAIYEONUN YOGUR APPLE 340 ML	MINUMAN	29	20	2
8809406211124	ANCHOVY STOCK 60 GR	BUMBU MASAI	28	20	4

Inventory Report Menu Display, source : Processed Data, 2021

10. Accounts Payable

This accounts payable report contains a list of all sales invoices that have not been paid by showing the total amount of money owed to the customer and a specific date. The debt report is used to find out the remaining outstanding debt.

Report Header										
Page Header										
Detail										
No_Reken	Nama_Rekening								Credit	
Page Footer										
Report Footer										
									=Sum([Credit])	

Accounts Payable Report Menu Display, source : Processed Data, 2021

11. Accounts Receivable

This report serves as a summary of the remaining balance of receivables per customer from the end of each period to the shop owner of Mugunghwa Batam.

Report Header									
Page Header									
Detail									
Nama_Rekening								Utk_Modal	
Page Footer									
Report Footer									

Accounts Receivable Report Menu Display, source : Processed Data, 2021

12. Statement of Changes in Equity

The statement of changes in equity displays the owner’s initial capital, the profit or loss generated during the period, the balance withdrawn for the owner’s personal use, the change in equity, and the ending balance in equity. This report is so that users can see the store’s policies in the use of profit.

Report Header									
Page Header									
Nama_Rekening Header									
Detail									
Modal Awal								Modal	
Report Header									
Report.rpt_Prive									
Penambahan (Pengurangan) Terhadap Modal								=[rpt_Modal sub	
Modal Akhir								=[Modal]+[rpt_1	

Statement of Changes in Equity Menu Display, source : Processed Data, 2021

13. Income Statement

The profit or loss report is used so that the owner can find out whether his business operations generate a profit or loss. The income statement in the system displays the amount of revenue, cost of good sold and expenses that occurred during the period.

Laba Rugi Usaha	
Untuk Periode yang Berakhir pada 31 Desember 2021	
<b>Pendapatan:</b>	
Total Pendapatan Jasa	18.200.000,00
<b>Beban-beban:</b>	
<b>Usaha</b>	
01111. Beban Dagang	28.750.000,00
01112. Beban Sewa	1.000.000,00
01113. Beban Asuransi	1.000.000,00
01114. Beban Periklanan	1.000.000,00
01115. Beban Listrik dan Gas	1.000.000,00
01116. Beban Dep. Perawatan KTR	2.500.000,00
01117. Beban Dep. Karyawan	1.000.000,00
01118. Beban Transportasi	2.850.000,00
01119. Beban Pemeliharaan	1.000.000,00
01120. Beban Lain	180.000,00
	<u>51.180.000,00</u>
Laba Rugi Usaha	-34.200.000,00
<b>Pendapatan Di Luar Usaha:</b>	
Jasa Lain	1.000.000,00
<b>Beban Di Luar Usaha:</b>	
Beban Administrasi Bank	<u>300.000,00</u>
	Rp0,00
Laba (Rugi) Bersih	<u>(Rp)33.700.000,00</u>

Profit Loss, and Balance Sheet, source : Processed Data, 2021

14. Statement of Financial Position

This statement of financial position is used to assist owners in making decisions related to store operational activities. The statement of financial position displays the assets, liabilities, and equity of the store.

MU GUNG HWA KOREAN FOOD	
Aksi Kas	
Untuk Periode yang Berakhir 31 Desember 2021	
<b>Aksi Kas dan Aktivitas Operasional</b>	
Sewa gedung untuk 5 bulan	-6.000.000,00
Pembayaran sewa pada tanggal 15/12/21	-600.000,00
Utang dan Piutang	4.000.000,00
Pembayaran gaji Pengiriman	5.150.000,00
Pembayaran gaji Mingguan	4.250.000,00
Pembayaran asuransi gaji	-4.000.000,00
Pembayaran Biaya Tenda 30 Desember	1.800.000,00
Pembayaran Utang PP Bank	-4.000.000,00
Pembayaran gaji Mingguan	4.250.000,00
Pembayaran Pajak	6.750.000,00
Pembayaran gaji Mingguan	4.250.000,00
Pembayaran pemeliharaan dan perbaikan	-6.000.000,00
Pembayaran tagihan	7.000.000,00
Pembayaran gaji Mingguan	11.000.000,00
Rekonsiliasi Bank	100.000,00
<b>Total Aksi Kas dan Aktivitas Operasional</b>	<u>-19.750.000,00</u>
<b>Aksi Kas dan Aktivitas Investasi</b>	
Setoran Modal Awal Tr. Persepsi	100.000.000,00
Perbaikan peralatan kantor tambah	-30.000.000,00
Perbaikan peralatan tagihan	-40.000.000,00
<b>Total Aksi Kas dan Aktivitas Investasi</b>	<u>30.000.000,00</u>
<b>Aksi Kas dan Aktivitas Pendanaan</b>	
Penerimaan Bank Modal	100.000.000,00
<b>Total Aksi Kas dan Aktivitas Pendanaan</b>	<u>100.000.000,00</u>
<b>Aksi Kas dan Aktivitas Pihak Lain</b>	
Pengembalian pinjaman	-40.000.000,00
<b>Total Aksi Kas dan Aktivitas Pihak Lain</b>	<u>-40.000.000,00</u>
	Rp0,00
Kemungkinan/Pemenuhan Kas Bersih	70.250.000,00
Kas dan setara kas awal periode	0,00
Kas dan setara kas Akhir Periode	<u>70.250.000,00</u>

Statement of Financial Position Menu Display, source : Processed Data, 2021



15. Ledger

The general ledger contains all transactions that occurred during the period against each list of accounts. The transaction details of each account will be filled in automatically along with the debit, credit, and balance amount that will be automatically reduced. Each account in the category has alternating white and gray colors so that users do not experience difficulties in distinguishing transactions for each account.



Ledger Menu Display, source : Processed Data, 2021

16. Trial Balance

Contains the sum of the total ending account balances at the end of the report. The trial balance report displays account numbers and names as well as debit and credit amounts.

**MU GUNG HWA KOREAN FOOD**  
Neraca Perusahaan  
Untuk Periode yang Berakhir pada 31 Desember 2009

AKTIVA		
No Rek	Nama Rekening	Saldo
11100	Kas di Tangan	70,300,000.00
11300	Piutang Dagang	0.00
11510	Asuransi Dibayar Dimuka	6,000,000.00
11520	Sewa Dibayar Dimuka	5,000,000.00
12110	Perlengkapan Kantor	2,500,000.00
12120	Peralatan Kantor	35,000,000.00
12130	Kendaraan	50,000,000.00
12210	Akum Dep Peralatan Kantor	-2,500,000.00
12230	Akum Dep Kendaraan	-3,000,000.00
<b>Total Aktiva</b>		<b>163,300,000.00</b>
PASIVA		
21100	Hutang Usaha	7,000,000.00
23120	Pinjaman Bank Mandiri	100,000,000.00
		<b>107,000,000.00</b>
31100	Modal Usaha	56,300,000.00
		<b>56,300,000.00</b>
<b>Total Pasiva</b>		<b>Rp163,300,000</b>

Trial Balance Display, source : Processed Data, 2021

## Conclusions

The results of the activity that has been used by the owner business and employees of Mugunghwa Batam store that has been created by me as a person who approach the business owner to cooperate with me in the use of to make things easier for business owner. In the past, Mugunghwa Batam has simple accounting system by doing a manual book keeping. The accounting system that has been created that has the effect by helping Mugunghwa Batam to make it easier to record transaction. The system designed is used by Microsoft Access application. The system created can display the menu that has been made for the business owners. The accounting system that been made the results is useful for business owners and employees to make it easier for business owners to avoid human errors and produce clearer and more accurate reports. The final results of the financial statements provided can assist business owners in making effective decisions are desired to get better results. Feedback from the business owners of Mugunghwa Batam is very useful and helpful for them to manage their financial statements more proper and more been managed. And the system now has use by Mugunghwa Batam.

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