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## IMPLEMENTATION OF ACCOUNTING SYSTEM BASED ON MICROSOFT ACCESS IN PT. BATAM FLOORING SYSTEM

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### Abstract

One of the MSMEs in Batam named PT. Batam Flooring System does not have a proper accounting system. PT. Batam Flooring System also does not make its own company reports but relies on the services of a tax consultant. Therefore, the purpose of this community service is to help PT. Batam Flooring System to have financial statement reporting with a good system-based accounting system such as Microsoft Access. The method of data collection is using methods of interview, observation, and documentation. The result of the community's service is a Microsoft Access accounting system that will be implemented at PT. Batam Flooring System and is expected to be useful and able to assist the recording of PT. Batam Flooring System. There are also recommendations for further community service to provide innovations and solutions that are even more useful and attractive to other MSMEs.

**Keywords:** Accounting, recording system, financial report

### Introduction

In this modern era, many entrepreneurs are trying to build their own business from small to large businesses with the aim of getting more profits. However, entrepreneurs often do not have basic knowledge of accounting so they are often faced with the problem of recording inaccurate financial statements. Financial statements are generally prepared based on an accounting process that shows the company's performance (Pebriantari & Andayani W, 2021). Financial statements play an important role in a business, but if a company's financial statements are inaccurate, it can have a negative impact on the business it runs. Therefore, an effective and efficient financial recording system is needed such as Microsoft Access so that every operational activity in the business can be recorded accurately and correctly. One of the MSMEs that does not yet have an accurate accounting system is PT. Batam Flooring System. PT. Batam Flooring System is one of the MSMEs which was established on April 10, 2007 and is engaged in distributor of Nippon Paint Singapore. PT. Batam Flooring System Located at Penuin Center Complex Block G, No. 8, Lubuk Baja, Batam City. Batam Flooring System has been operating for 14 years but does not yet have a system to make good and accurate records of financial statements. They operate

every Monday to Saturday from 8.30 to 17.00 and serve buyers who will buy wall paint and make the paint colour. After receiving the order, the employee will open the 3ply sales receipt and give the white sheet to the buyer, meanwhile the red and yellow sheets are kept for internal records. When the activity is finished, the sales employee gives a red sheet to the accounting. After that, accounting needs to record transactions manually in the transaction book and input it in Microsoft Excel. For the stock items, employees need to check by comparing the physical stock of goods with the Microsoft Excel system. This can affect the internal control of the business, which should have a high level of effectiveness and efficiency to provide asset security and good financial performance (Rahmadhani, 2018). There are three main problems in the operations of PT. Batam Floor System. First, the recording of transactions is not effective and efficient. Second, they rely on the services of a tax consultant to make annual reports. Third, the inventory count is not accurate because it only checks the physical stock every mid-year. These problems lead author to help designing a more accurate accounting system using Microsoft Access which is useful for partners in the future.

### **Methods**

Before designing the system, information and data will be needed to complete this activity. There are a few techniques to gather the information, such as.

#### 1) Interview

Interviews are a data collection technique in a survey method that uses questions orally (Indriartoro & Supomo, 2016). The data collection technique is by conducting interviews with partners to find out operational activities and the obstacles being faced by partners related to accounting records problems.

#### 2) Observation

Observation is a systematic process of recording an event without any questions or communication with the individuals being studied (Indriartoro & Supomo, 2016). This technique is done by observing directly all the activities that occur in PT. Batam Flooring System, namely by paying attention to the accounting recording process and operational activities, then recording the things that have been observed.

#### 3) Documentation

Documentation is a data collection technique by utilizing secondary data that is already available from the agency under study or from other places that are guaranteed to be true. The documentation that will be included in this activity is in the form of documentation that is considered necessary as the basis for preparing the output.

### **Result and Discussion Implementation Stage**

In the first stage, observing MSMEs that still do not have an accounting recording system or a system for recording financial statements is still not

accurate. After MSMEs that meet the criteria are found, permits and approvals are needed so that the business can be used as a PkM place. After obtaining permission the proposal is submitted to the supervisor lecturer and head of the accounting study program. After that a system will be designed starting from compiling a chart of accounts, creating account code forms, sales input forms, purchase input forms, transaction input forms, and generate general journals, ledgers, balance reports, income statements, sales reports, purchase reports, and inventory reports. After the system has been designed, a training to PT. Batam Flooring System employees will be held so that the system can be useful and run smoothly in its business.

### Designed Output

The output is an accounting system based on Microsoft Office Access which is designed with the aim of solving the problems faced by the owners of PT. Batam Flooring System in terms of preparing financial reports. The designed system consists of an account code form, a purchase form, a sales form, and a transaction form. In addition to the forms, there are also reports such as general journals, general ledgers, statements of financial position, income statements, purchase reports, sales reports and inventory reports. The system that has been designed will be described in the following:

#### 1) Main Menu

The main menu is designed to make it easier for partners to take form shortcuts on the system. The main menu consists of an account list form, a general journal form, an inventory form, a purchase form, a sales form, a customer list and a supplier list. Using the system is very easy with just a click of the required form.



Picture 1 Main Menu

Source: Author (2021)

#### 1) Chart of Accounts Form

The account code form consists of a header account number, header account name, detailed account number, and detailed account name contained in this accounting system. This form has a delete, add and save record button as well as a next and previous button for the next form.

Picture 2 Chart of Accounts Form  
Source: Author (2021)

1) Purchase Form

The purchase form consists of the purchase number, date of purchase, vendor code, vendor name, and description. Then the detail form also consists of the name of the item, item code, quantity, item price so that partners can enter purchase transactions into it. This form has a delete record button, add record, save record, next and previous buttons as well as the display of the grand total of purchases.

Picture 3 Purchase Form  
Source: Author (2021)

2) Sales Form

Sales form consists of sales number, date of sale, customer code, customer name, account number, account name and description. The account number functions as a type of payment, if cash sales use a cash account, if credit sales use a receivable account. Then the detail form also consists of the name of the item, item code, quantity, price of the item so that partners can enter sales transactions into it.

Picture 4 Sales Form  
Source: Author (2021)

### 3) Purchase Payment Form

The Purchase Payment Form consists of PP number, payment date, vendor code, vendor name, account number, account name and description. Then the detail form is also a description, account number, debit column, and account name. This form also has a delete record, add record, save record, next and previous buttons.

Picture 5 Purchase Payment Form

Source: Author (2021)

### 4) Sales Receipt Form

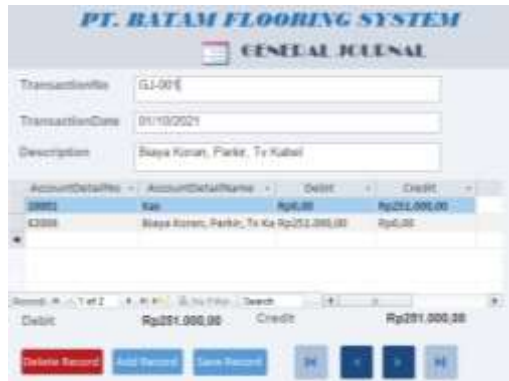
The Purchase Payment Form consists of PP number, payment date, vendor code, vendor name, account number, account name and description. Then the detail form is also a description, account number, debit column, and account name. This form also has a delete record, add record, save record, next and previous buttons.

Picture 6 Purchase Payment Form

Source: Author (2021)

### 5) General Journal Form

This transaction form consists of transaction no, transaction date, and description. In addition, there is also a detail sub form that contains columns for account detail no, account detail name, debit and credit. This form also has a delete record button, add record, save record, next and previous buttons as in other forms.



Picture 7 General Journal Form  
Source: Author (2021)

6) General Journal Report

The general journal report is a collection of all transactions from the general journal form and transactions from the purchase form and sales form.

Transaction Date	Transaction No	Description	Account Details	Debit	Credit
<b>001-102100194</b>					
01/10/2021		Sal 07001, 24, 26, 28, 29, 31 & 34	11001	10.000.000,00	0,00
01/10/2021		Sal 07001, 24, 26, 28, 29, 31 & 34	12001	0,00	9.990.000,00
01/10/2021		Sal 07001, 24, 26, 28, 29, 31 & 34	40001	0,00	10.000.000,00
01/10/2021		Sal 07001, 24, 26, 28, 29, 31 & 34	50001	9.990.000,00	0,00
<b>001-102100195</b>					
01/10/2021		Sal 07001	11001	800.000,00	0,00
01/10/2021		Sal 07001	12001	0,00	800.000,00
01/10/2021		Sal 07001	40001	0,00	800.000,00
01/10/2021		Sal 07001	50001	800.000,00	0,00
<b>001-102100196</b>					
01/10/2021		Sal 07010	11001	800.000,00	0,00
01/10/2021		Sal 07010	12001	0,00	800.000,00
01/10/2021		Sal 07010	40001	0,00	800.000,00
01/10/2021		Sal 07010	50001	800.000,00	0,00
				<b>Debit</b>	<b>Credit</b>
				<b>Rp1.000.000,00</b>	<b>Rp1.000.000,00</b>

Picture 8 General Journal Report  
Source: Author (2021)

7) Income Statement Report

The income statement is a report that shows the profit or loss of a company. Therefore, it is important for the company to have an income statement so that it can see directly whether the company is making a profit or loss. The income statement is prepared by means of operating income minus the cost of goods sold and operating expenses so that it will generate a net profit or loss for the business.

Account No.	Account Name	Balance
<b>Pendapatan</b>		
00001	Pendapatan	Rp24.000.000
		Rp24.000.000
<b>Harga Pokok Pendapatan</b>		
00001	Harga Pokok Pendapatan	Rp4.000.000
		Rp4.000.000
<b>Biaya Usaha</b>		
00002	Biaya Gaji	Rp1.000.000
00003	Biaya Listrik & Air	Rp2.000.000
00004	Biaya Transportasi	Rp500.000
00005	Biaya Sewa Gedung	Rp2.000.000
00006	Biaya Transportasi	Rp1.000.000
00007	Biaya Koreksi, Pindah, To Kupon	Rp200.000
00008	Biaya Depresiasi	Rp400.000
00009	Biaya BP-CB Perolehan	Rp1.000.000
		Rp10.100.000
<b>Pendapatan Lain-lain</b>		
00001	Pendapatan Lain-lain	Rp1.000.000
		Rp1.000.000
<b>Beban Lain-lain</b>		
00001	Beban Lain-lain	Rp1.000.000
		Rp1.000.000
<b>Perolehan</b>		<b>Rp4.000.000</b>

Picture 9 Income Statement Report  
Source: Author (2021)

8) Balance Sheet Report

The balance sheet or financial position report is a report that presents the total assets, liabilities (debt), and equity (capital) of the company in a certain  
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COA Type	Account Details	Account Details	Balance
<b>Aset</b>			
	10001	Ran	40.547.933,00
	11001	Piutang Dagang	30.437.287,00
	12001	Persewaan	150.437.997,00
			227.881.177,00
<b>Liabilitas dan Ekuitas</b>			
	21001	Hutang Usaha	167.780.531,00
	21101	Hutang Pjkt Pajak 21	250.000,00
	21102	Hutang Pjkt Pajak 25	0,00
	30001	Modal Pemilik	197.377.786,00
	30002	Prive	-80.000.000,00
	30003	Laba ditahan	0,00
			227.881.177,00

Picture 10 Balance Sheet Report  
Source: Author (2021)

9) Sales Report

Sales report is a summary or collection of sales forms that are displayed in a report and show the total of all company sales for one month.

Invoice No.	Invoice No.	Description	Quantity	Unit Price	Total	Status	Date
000001	0001	Carpet	10000	2400	24000000	0	2021-01-01
000002	0002	Carpet	10000	2400	24000000	0	2021-01-02
000003	0003	Carpet	10000	2400	24000000	0	2021-01-03
000004	0004	Carpet	10000	2400	24000000	0	2021-01-04
000005	0005	Carpet	10000	2400	24000000	0	2021-01-05
000006	0006	Carpet	10000	2400	24000000	0	2021-01-06
000007	0007	Carpet	10000	2400	24000000	0	2021-01-07
000008	0008	Carpet	10000	2400	24000000	0	2021-01-08
000009	0009	Carpet	10000	2400	24000000	0	2021-01-09
000010	0010	Carpet	10000	2400	24000000	0	2021-01-10
<b>Total</b>					<b>24000000</b>		

Picture 11 Sales Report  
Source: Author (2021)

10) Purchase Report

Purchasing report is a summary or collection of purchase forms that are displayed in a report and show the total of all company purchases for one month.

No	Kode	Nama	No Faktur	No Faktur	No Faktur	No Faktur	Total
1	100000	100000	100000	100000	100000	100000	100000.00
2	100000	100000	100000	100000	100000	100000	100000.00
3	100000	100000	100000	100000	100000	100000	100000.00
4	100000	100000	100000	100000	100000	100000	100000.00
5	100000	100000	100000	100000	100000	100000	100000.00
6	100000	100000	100000	100000	100000	100000	100000.00
7	100000	100000	100000	100000	100000	100000	100000.00
8	100000	100000	100000	100000	100000	100000	100000.00
9	100000	100000	100000	100000	100000	100000	100000.00
10	100000	100000	100000	100000	100000	100000	100000.00

Picture 12 purchase report  
Source: Author (2021)

11) Inventory Report

The inventory report displays the name of the item and the total stock owned and the total stock that has been sold, thus presenting the amount of stock available and the inventory value of the stock available in PT. Batam Flooring System.

Kode	Nama	No Faktur	No Faktur	No Faktur	No Faktur	Total
100000	100000	100000	100000	100000	100000	100000.00
100000	100000	100000	100000	100000	100000	100000.00
100000	100000	100000	100000	100000	100000	100000.00
100000	100000	100000	100000	100000	100000	100000.00
100000	100000	100000	100000	100000	100000	100000.00
100000	100000	100000	100000	100000	100000	100000.00
100000	100000	100000	100000	100000	100000	100000.00
100000	100000	100000	100000	100000	100000	100000.00
100000	100000	100000	100000	100000	100000	100000.00
100000	100000	100000	100000	100000	100000	100000.00

Picture 13 Inventory Report  
Source: Author (2021)

**Results after Implementing**

After the Microsoft Office Access-based accounting system was implemented at PT. Batam Flooring System, partners are able to record transactions that occur effectively and efficiently. Partners can also produce simple financial reports that comply with financial accounting standards. Partners can see business profit and loss every day or every month so that it can be taken into consideration for increasing the effectiveness of financial performance in the future.

**Conclusions**

PT. Batam Flooring System is a company engaged in the distributor of Nippon Paint Singapore, which is located at the Penuin Center Complex, Block G no 8, Batam. Based on the results of interview and observation to the partners its shows that this business still does not have an accurate accounting record system. So they still use the services of a tax consultant to make financial reports. Because of this a Microsoft Office Access programs is designed, so partners can produce an accurate financial report. The system is made according to the needs of partners and they only need to input daily business transactions such as sales transactions, purchase transactions as well as cash disbursements and receipts



transactions. After inputting transactions on the form, financial reports will be presented automatically in a system that has been designed without the need for manual input. This system makes it easier for partners to review data because purchase, sale, and other transactions are presented in different forms. In addition, this system also makes it easier for partners to check the remaining inventory available in the store. This system can also make it easier for partners to find out business profits or losses because these reports can be displayed directly from the system by partners.

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