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## Design Of Accounting System On Cv. Bintang Lima Jaya Mandiri

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### Abstract

This activity intends to establish a simple accounting system that can be used by business owners to record and compile proper financial reports. The object of this activity is CV. Bintang Lima Jaya Mandiri, which is engaged in the retail trade in furniture. The Company's transactions are manually recorded so the business owners struggle in recording transactions because they do not have a more practical and accurate accounting system. From September 6, 2021 to December 31, 2021, a system is being designed to make it easier to record transactions and prepare financial reports. The steps of this community services activities begin with collection of data through use of interviews and observations to understand the Company's business conditions, flows of the operational activities, and challenges faced by business owners. After which followed by system design and implementation. The result of this activity is an accounting system designed using Microsoft Office Access application, in which business owners can input transactions through forms and can easily access financial reports including statement of financial position and income statement. With the implementation of the accounting system on CV. Bintang Lima Jaya Mandiri, it is expected that business owners will be able to overcome current problems. The recommendation for future researchers is to create a more user-friendly web-based accounting system.

**Keywords:** Accounting System, Financial Reports, Transacti

### Introduction

MSMEs or Micro, Small & Medium Enterprises are essentially small businesses, as evidenced by the income scale, the number of assets owned, and the number of employees employed. MSMEs provide a source of income for the majority of Indonesians (Suhaili & Sugiharsono, 2019). MSMEs have become a driving force in the Indonesian economic sector, providing great job opportunities, reducing poverty on a continuous basis, serving as a tool in the economic distribution of small communities, and contributing to the country's foreign exchange income. The most important aspect of running a business for corporate entities is financial information. The purpose of financial statement presentation is to provide financial information and an overview of a company's financial capabilities in order for users of information to make decisions, either by management to develop future financial strategies or by external parties who provide resources to the company (Ardila *et al.*, 2020). Financial information is critical for any business entity, small or large, in order to run its operations. Incompetence in recording or bookkeeping for financial activities becomes an obstacle to running a company in the absence of reliable financial information,

which can lead to future financial decisions being made incorrectly by corporate entities (Abdulshakour, 2020). CV. Bintang Lima Jaya Mandiri is a MSME engaged in the retail trade of furniture and it is located at Pergudangan Wahana Block A No. 4, Batu Ampar, Batam. The main product sold are office and home furniture. Up to this point, the owner's accounting record system has remained relatively simple. The owner will manually record all income and expenses in a folio book based on daily transactions. At the end of each month, the owner will calculate the total sales as well as the profit. Manual recording allows for human error, resulting in an inaccurate representation of the company's financial position. Based on the description of the problems above, researchers are engaged in offering to help business owners in designing an accounting recording system based on SAK EMKM to produce financial reports that are accurate and correct (Itan & Gabriela, 2020). This activity aims to develop a system that can assist companies in resolving problems. It is suggested that the designed system is being used to overcome the problems of recording transactions and preparing financial reports. This system provides various types of forms, each with its own purpose, to assist business owners in recording transactions. The system is designed to make it easier for business owners to compile financial reports.

### Methods

The data used in this activity is primary data, which is information or data obtained directly from the source through interviews or observations of the entity's workplace. The survey was initially carried out to assess current business conditions (Yusuf, 2014). Continued by observing operational activities at the company, followed by interviews to better understand the business's internal control system (Kristanto, 2018). The design process begins with gathering relevant information in order to further understand the entity's constraints in carrying out its operational activities. Following that, the researchers construct an accounting system capable of facing the difficulties encountered during data collection. The system design process is carried out using the Microsoft Office Access application. Regarding the design of the system, the researcher and the business owner will conduct trial and error with the main objective of adjusting the system based on additional suggestions and recommendations from the business owner.

No	Date	Activities
1	September 1, 2021	In search of a business entity
2	September 4, 2021	Conduct interviews and observations
3	September 6, 2021	Prepare proposals, memorandum of understanding (MoU) and memorandum of agreement (MoA)
4	September 13, 2021	Obtaining information about the company's financial data
5	September 27, 2021	Designing an accounting system
6	October 25, 2021	Carry out system testing on the designed system
7	November 1, 2021	Perform revision on the accounting system
8	November 13, 2021	Implementing the accounting system

Table 1.

Implementation Schedule

Source: Author (2021).

## Result and Discussion

In this community services activity, the accounting recording system is designed using the 2016 version of the Microsoft Office Access application. During the design process, the author first consults with the business owner to determine the features required by the business owner in carrying out its operational activities. As a result, the resulting output can be designed to suit the needs of the business. This activity made the following results:



Picture 1.  
Main Form

Source: Author (2021).

The Main Form page is the system's first appearance. This page has three main buttons: Reports, Transactions, and Databases. Statements of financial position, income statements, sales reports, service sales reports, cash mutation reports, bank mutation reports, purchase reports, and inventory cards are among various reports on the Reports page. Business owners can select the reporting period to be accessed by entering the report's start and end dates in the provided columns.

Business owners can use a variety of forms on the Transactions page, including general journals, opening balance journals, trade sales forms, service sales forms, purchase forms, cash disbursements forms, cash receipt forms, and inventory adjustment forms. Customers, suppliers, employee lists, inventory lists, and service lists can all be accessed from the Databases page. This page allows business owners to enter new information.

CV. BINTANG LIMA JAYA MANDIRI	
LAPORAN POSISI KEUANGAN	
Per September 30, 2021	
<b>ASET</b>	
Kas	Rp 30.000.000
Bank	Rp 4.000.000
Piutang	Rp 20.000.000
Perediaan	Rp 10.000.000
Perbaikan	Rp 40.000.000
Saluran distribusi	Rp 0
Penghasilan	Rp 100.000
Utang-lisansi	Rp 0
<b>TOTAL ASET</b>	<b>Rp 300.000.000</b>
<b>HUTANG &amp; MODAL</b>	
Pinjaman	Rp 2.000.000
Modal Saham	Rp 20.000.000
Modal	Rp 200.000.000
<b>TOTAL HUTANG &amp; MODAL</b>	<b>Rp 300.000.000</b>

Picture 2.  
Statement of Financial Position  
Source: Author (2021).

The Statement of Financial Position provides business owners with a summary of the company's financial position for a specific period, which includes assets, liabilities, and equity. The account name and account nominal are included in this report. Cash, bank accounts, receivables, inventories, equipment, prepaid



Sales Report by Salesman is a sales report per employee that helps business owners determine which employees have the most sales and assists them in determining the approximate bonus. This report's contents are similar to the Sales Report, which includes information such as sales date, sales number, products sold, salesman, sales price, total sales, and total sales with the addition of the name of the employee who made the sale. The Service Sales Report includes sales date, sales number, products sold, salesman, sales price, sales amount, and total sales, as well as the name of the employee who made the sale. This company's sales of services are shipping costs charged to customers for delivering goods. The report is provided below.

CV. BINTANG LIMA JAYA MANDIRI							
PENJUALAN JASA KARYAWAN							
Periode: September 30, 2021							
Tanggal	No. Faktur	Produk	Karyawan	Harga/normal	Jumlah	Total	
02-09-21	5001	Enggawan	MARTINA	Rp.150.000	1	Rp.150.000	
						<b>Total</b>	<b>Rp.150.000</b>

Picture 6.  
Services Sales Reports  
Source: Author (2021).

CV. BINTANG LIMA JAYA MANDIRI							
MUTASI KAS							
Periode: September 30, 2021							
Tgl Transaksi	No. Ref	No. Akun	Deskripsi	Masuk	Keluar	Sisa	
01-09-21	FD001	110	Pembelian persediaan	Rp 0	Rp.1.000.000	(Rp.2.000.000)	
01-09-21	FD002	110	Pembelian persediaan	Rp 0	Rp.1.137.900	(Rp.4.507.900)	
02-09-21	49300	110	Pembelian perlengkapan	Rp 0	Rp.200.000	(Rp.5.197.900)	
02-09-21	00001	110	Pengeluaran	Rp.9.000.000	Rp 0	Rp.4.802.900	
02-09-21	00002	110	Pengeluaran	Rp.1.800.000	Rp 0	Rp.6.702.900	
02-09-21	00001	110	Jual kean	Rp.900.000	Rp 0	Rp.8.212.900	
02-09-21	00000	110	Pengeluaran	Rp.7.300.000	Rp 0	Rp.8.602.900	
03-09-21	49001	110	Pengeluaran	Rp 0	Rp.200.000	Rp.7.802.900	
03-09-21	00000	110	Pengeluaran	Rp.3.000.000	Rp 0	Rp.10.602.900	
04-09-21	00000	110	Pengeluaran	Rp.600.000	Rp 0	Rp.11.402.900	
07-09-21	49001	110	Pengeluaran	Rp 0	Rp.200.000	Rp.11.212.900	
07-09-21	00001	110	Pengeluaran	Rp.400.000	Rp 0	Rp.11.412.900	
08-09-21	49300	110	Pembelian perlengkapan	Rp 0	Rp.175.000	Rp.10.487.900	

Picture 7.  
Cash Mutation Reports  
Source: Author (2021).

The Cash Mutation Report displays the company's cash movements, allowing the company to see the cash income and expenditure for a given period. This report includes columns for the transaction date, reference number, account number, description, money inflow, cash outflow, and remaining cash. With this report, business owners can determine how much cash the company has left and when to add cash to cover operational costs.

CV. BINTANG LIMA JAYA MANDIRI							
MUTASI BANK							
Periode: September 30, 2021							
Tgl Transaksi	No. Ref	Deskripsi	Masuk	Keluar	Sisa		
07-09-21	00000	Pengeluaran	Rp.2.000.000	Rp 0	Rp.2.000.000		
07-09-21	00001	Pengeluaran	Rp.1.200.000	Rp 0	Rp.3.200.000		
08-09-21	4001	Pembayaran gaji karyawan bulan Juli	Rp 0	Rp.14.700.000	(Rp.18.100.000)		
08-09-21	FD001	Pembelian persediaan	Rp 0	Rp.1.000.000	(Rp.19.100.000)		
08-09-21	00004	Pengeluaran	Rp.600.000	Rp 0	(Rp.19.700.000)		
08-09-21	4011	Pembayaran gaji bulan Agustus	Rp.4.000.000	Rp 0	(Rp.15.700.000)		
08-09-21	00000	Pengeluaran	Rp.1.200.000	Rp 0	(Rp.14.500.000)		
08-09-21	00022	Pengeluaran	Rp.2.200.000	Rp 0	(Rp.12.300.000)		
10-09-21	00000	Pengeluaran	Rp.6.000.000	Rp 0	(Rp.6.470.000)		
10-09-21	00020	Pengeluaran	Rp.4.000.000	Rp 0	(Rp.10.470.000)		
14-09-21	4000	Pembayaran piutang lainnya (0000)	Rp.6.000.000	Rp 0	(Rp.16.470.000)		
15-09-21	00000	Pengeluaran	Rp.1.700.000	Rp 0	(Rp.18.170.000)		
16-09-21	FD00	Pembelian persediaan	Rp 0	Rp.1.000.000	(Rp.19.170.000)		

Picture 8.  
Bank Mutation Reports  
Source: Author (2021).

The Bank Mutation Report shows the movement of the company's bank, allowing the company to see cash income and disbursements for a specific time period. This report includes a column for the transaction date, reference number, description, money inflow, money outflow, and bank balance. Business owners can use this report to determine the company's bank balance without having to check the bank account directly.

CV. BINTANG LIMA JAYA MANDIRI					
LAPORAN PEMBELIAN					
Periode September 30, 2021					
Tanggal	No Pembelian	Nama Barang	Jumlah	Harga	Total Pembelian
01-Jul-21	PO001	Kaki meja besi	5	Rp. 400.000	Rp. 2.000.000
01-Jul-21	PO004	Kipas angin standing	5	Rp. 216.000	Rp. 1.080.000
01-Jul-21	PO001	Naras apel	2	Rp. 227.500	Rp. 455.000
01-Jul-21	PO004	Meja office 120cm x 90cm	5	Rp. 407.000	Rp. 2.035.000
01-Jul-21	PO002	Naras apel	5	Rp. 227.500	Rp. 1.137.500
03-Aug-21	PO004	Kasap 50cm x 50cm	100	Rp. 7.800	Rp. 780.000
04-Sep-21	PO006	Meja office 120cm x 90cm	5	Rp. 407.000	Rp. 2.035.000
04-Sep-21	PO006	Meja cafe	2	Rp. 1.057.000	Rp. 2.114.000
16-Sep-21	PO006	Naras buah-buahan semesta	70	Rp. 192.000	Rp. 1.344.000
08-Sep-21	PO007	Kasap 50cm x 50cm	200	Rp. 7.800	Rp. 1.560.000
<b>Total</b>					<b>Rp. 13.950.000</b>

Picture 9.  
Purchase Reports  
Source: Author (2021).

A purchase report is a report that lists all purchase transactions that occurred within a specific time period. This report includes the following information: purchase date, purchase number, item name, quantity, price, and total transaction. This report can help business owners see previous purchase prices so that if there is a price increase, they can consider making price quotes with suppliers.

CV. BINTANG LIMA JAYA MANDIRI					
KARTU PERSEDIAAN					
Periode September 30, 2021					
No Barang	Nama Barang	Uraian	Stok Awal	Keluar	Total
<b>Lemari kayu tinggi 180cm</b>					
PO01	Lemari kayu tinggi 180cm	Pembelian	0	2	2 Pcs
PO01	Lemari kayu tinggi 180cm	Pembelian	0	2	2 Pcs
PO02	Lemari kayu tinggi 180cm	Pembelian	0	2	2 Pcs
<b>Stok Perseediaan</b>			<b>0</b>	<b>6</b>	<b>6 Pcs</b>
<b>Stok Perseediaan</b>			<b>0</b>	<b>6</b>	<b>6 Pcs</b>
<b>Kipas angin standing</b>					
PO02	Kipas angin standing	Pembelian	0	6	6 Pcs
PO02	Kipas angin standing	Pembelian perantara	0	6	6 Pcs
PO02	Kipas angin standing	Pembelian	0	15	15 Pcs
PO02	Kipas angin standing	Pembelian	0	3	3 Pcs
<b>Stok Perseediaan</b>			<b>0</b>	<b>30</b>	<b>30 Pcs</b>
<b>Stok Perseediaan</b>			<b>0</b>	<b>30</b>	<b>30 Pcs</b>

Picture 10.  
Inventory Cards  
Source: Author (2021).

The Inventory Card displays the company's remaining stock over a given time period. This report allows business owners to easily determine inventory additions and deductions. An inventory item number, item name, description, amount of inventory purchased, amount of inventory sold, and amount of inventory remaining at the end of the period are all included in this report. This report can assist users in controlling the availability of goods for sale as well as the amount of inventory held in order to reduce the risk of stashing goods.

CV. BINTANG LIMA JAYA MANDIRI  
No Transaksi: J012  
Tanggal: 30-Sep-21  
JURNAL UMUM  
Deskripsi: Accrual gaji bulan September

No Trans	Nomor Akun	Nama Akun	Debit	Credit
J012	202	Accrual Gaji	Rp 14,700,000	Rp 0
J012	601	Beban Gaji	Rp 0	Rp 14,700,000
			Rp 14,700,000	Rp 14,700,000

Picture 11.

General Journal Form

Source: Author (2021).

This form includes a transaction number, a date, a description, and journal details such as a transaction number, an account number, an account name, and debit and credit nominal. This form is used to record payroll expenses, equipment adjustments, payroll payments, and accounts receivable receipts.

CV. BINTANG LIMA JAYA MANDIRI  
12 Nov 21 3:00:11 PM  
BALDO AWAL

No Akun Header	Nama Akun Header	No Detail	Nama Detail	Saldo Awal
000	Kas	110	Kas	Rp 5,000,000
000	Kas	111	Kas	Rp 10,000,000
000	Kas	112	Kas	
000	Kas	113	Persediaan	Rp 250,000,000
000	Kas	114	Persediaan	Rp 47,000,000
000	Kas	115	Kas - Saldo Awal	
000	Kas	116	Persediaan	
000	Kas	117	Revisi	
000	Kas	118	Revisi	
000	Kas	119	Revisi	
000	Kas	120	Revisi	
000	Kas	121	Revisi	
000	Kas	122	Revisi	
000	Kas	123	Revisi	
000	Kas	124	Revisi	
000	Kas	125	Revisi	
000	Kas	126	Revisi	
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000	Kas	192	Revisi	
000	Kas	193	Revisi	
000	Kas	194	Revisi	
000	Kas	195	Revisi	
000	Kas	196	Revisi	
000	Kas	197	Revisi	
000	Kas	198	Revisi	
000	Kas	199	Revisi	
000	Kas	200	Revisi	

Picture 12.

Opening Balance Form

Source: Author (2021).

This form includes the account number, account name, and the opening balance for each account. The company can use this form to record the company's opening balance for the very first time using this system.

CV. BINTANG LIMA JAYA MANDIRI  
No. Faktur: 10001  
Tanggal: 01-Jul-21  
PENJUALAN

Nama Pelanggan: [input]  
Alamat: [input]  
No. Telp: [input]  
Mula Pembelian: [input]  
Periode: [input]

No. Pemes	Nama Barang	Qty	Harga Satuan	Harga Jual	Total
1	[input]	[input]	[input]	[input]	[input]
2	[input]	[input]	[input]	[input]	[input]
3	[input]	[input]	[input]	[input]	[input]
4	[input]	[input]	[input]	[input]	[input]
5	[input]	[input]	[input]	[input]	[input]
6	[input]	[input]	[input]	[input]	[input]
7	[input]	[input]	[input]	[input]	[input]
8	[input]	[input]	[input]	[input]	[input]
9	[input]	[input]	[input]	[input]	[input]
10	[input]	[input]	[input]	[input]	[input]
					Total Rp 9,500,000

Picture 13.

Sales Form

Source: Author (2021).

A Sales Form is a form used in business operations to record sales transactions. This form requires several fields to be completed, including the sales number, date of sale, customer name, payment method, seller/salesman, item name, quantity, item price, and total sales. There are only four options for the customer

name: Walk in Customer, Aciang, Julianto, and Man Wie. The business owner records sales to walk-in customers for daily customers who do not make routine purchase transactions with the company. Cash, bank, and receivables are the payment methods available. Martina and Rino are the salesmen. After which, for the selling price, business owners can offer a discount or rebates to customers or buyers who make large purchases of goods.

Picture 14.

Service Sales Form

Source: Author (2021).

The Service Sales Form is used to record sales transactions containing shipping costs. This form contains the same information as the Sales form. Shipping costs are calculated based on the distance distance covered.

Picture 15.

Purchase Form

Source: Author (2021).

The Purchase Form is used in operational processes to record all purchase transactions. The purchase number, date, supplier name, payment method, description, item name, quantity, price, and total purchase are all included on the Purchase Form. Payment methods are classified into three types: cash payments, bank payments, and account payable.

Picture 16.

Cash Disbursement Form

Source: Author (2021).



Companies use the Cash Disbursement Form to record transactions involving cash disbursements, such as payment for fuel, paying electricity and water bills, and purchasing equipment. This form's contents include the invoice number, date, amount, description, and expense details such as account number, account name, memo, and amount.

Picture 17.

Cash Receipt Form

Source: Author (2021).

This form is used to keep track of cash receipts. This form's contents include the invoice number, date, amount, description, and expense details.

Picture 18.

Inventory Adjustment Form

Source: Author (2021).

The company uses this form to adjust the inventory stock in the system and warehouse. Customers who only buy spare parts for specific items may arise from time to time, necessitating the use of this form by business owners in order to adjust their inventory. The adjustment number, date, description, and adjustment details must be filled out on this form.

Picture 19.

Customers List Form

Source: Author (2021).

Business owners use the Customer List to record new customer profiles. The customer code, customer name, customer address, and customer phone number are all included on this form.

Picture 20.

## Suppliers List Form

Source: Author (2021).

Business owners use the Supplier List to record new supplier profiles. The supplier code, supplier name, supplier address, and supplier phone number are all included in this form. Business owners use the Employee List to record new employee profiles. This form requires the following information: employee code, employee name, and commission percentage. The percentage of commission is determined by the business owner based on the performance of the employee. The form is provided below.

Picture 21.

## Employee List Form

Source: Author (2021).

Picture 22.

## Inventory List Form

Source: Author (2021).

The Inventory List is useful for keeping track of the company's current inventory. The inventory number, inventory name, selling price, and purchase price are all listed on this form. If the business owner wants to purchase new inventory, he must first enter information into this form.

Picture 23.

#### Services List Form

Source: Author (2021).

The service number, service name, and service price are all listed on the service list. If there is a new delivery area that has not previously been registered, the business owner can add the new service to this form. This system's implementation requires several steps. Before initiating the implementation process, the author will design a system based on observations and interviews with the business owner. The author discussed the results of the designed system during the first implementation stage (October 25, 2021). The business owner is given an overview of the system being designed. Explanation of the system, including the usability of the main menu form, a list of reports, a list of transactions, and a list of databases. The author revised the system in the second implementation stage (November 13, 2021) based on instructions and suggestions from partners. In addition, the author explains the reports that can be accessed through the system. The author entered transactions from July to September to ensure that the designed system was functioning effectively and efficiently. Following that, the owner is given instructions on how to use the system so that the owner can try to implement the system. The author met with the business owner during the final implementation stage (November 27, 2021). During this stage, the author makes sure that the owner can use the system effectively, allowing the author to conclude that the owner already knows and understands how to use the system, and that the system has met the business owner's expectations, allowing it to be implemented for business operations.

### Conclusions

This community services activities are very helpful for CV. Bintang Lima Jaya Mandiri owners to make it easier for recording transactions and compile financial reports. Following the implementation of the designed system, the recording of transactions for business operations can proceed smoothly. The owner has the ability to switch from a manual to a computer-based method of recording transactions. The following are some of the changes that occurred in the recording

of accounting information in the CV. Bintang Lima Jaya Mandiri as a result of the implementation of this system:

1. Recording transactions is easier and more practical.
2. Easy access to financial reports.
3. Business owners can obtain information about the available inventory without performing stock take.
4. The owner can accurately and quickly evaluate the financial condition of the company.

As for the suggestions, business owners are expected to use the system on a regular and consistent basis in order to provide users with accurate and useful accounting information, and owners are expected to be able to perform physical inventory counts on a regular basis in order to ensure that the amount of inventory recorded in the system corresponds to the actual. Furthermore, it is suggested that a web-based accounting system be developed for future community services. Lastly, researchers would like to thank CV. Bintang Lima Jaya Mandiri business owners for putting their trust in researchers to design an accounting system, supervisors who guided researchers through the process of designing the system, and family and friends who supported and assisted in the process of designing the system.

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