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## Designing and Forming an Accounting Recording System Using Microsoft Access on CV. Prima Jaya Mandiri Sukses

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### Abstract

CV. Prima Jaya Mandiri Sukses is an MSMEs (Micro, Small and Medium Enterprises) that specializes in Air Conditioner, Solar Water Heater, Water Piping, Etc. CV. Prima Jaya Mandiri Sukses still uses an accounting recording which is manually recorded in the recapitulation book. So this raises the risk of accounting records being less accurate and unable to make good decisions for the company in the future. Therefore, this community services aims to design a simple accounting record system using Microsoft Access to overcome the problems of financial recording in the MSMEs. The method used in data collection are interview and observation. This recording system is designed according to the needs of the MSMEs. The designed accounting system has been implemented in CV. Prima Jaya Mandiri Sukses. The system produces reliable and accurate financial reports. Recommendations for the upcoming researchers are to be able to update the accounting system in accordance with the times that occur in the future and make it easier for other MSMEs to record and report financially.

**Keywords:** *Accounting, Financial Report, Microsoft Access*

### Introduction

Economic activity is an effort to increase the standard living of the community, because with increasing economic growth, the needs of the community also can be fulfilled (Undari & Lubis, 2021). MSMEs (Micro, Small and Medium Enterprises) are one of the business sectors that can expand in national economy (Halim, 2020). According to Andarsari and Dura (2018), accounting information has a very important role in achieving business success for MSMEs. They also mentioned, if a business wants to last for a long time, then financial records are one of the elements that definitely plays an important role, so that every transaction that occurs is clearly and accurately known by the MSMEs.

One of the MSMEs that still does not have an efficient and accurate accounting record system is CV. Prima Jaya Mandiri Sukses. This MSMEs was established in 2019 and its located in the Complex Golden City, Block H No. 09, Bengkong Laut, Batam City. The accounting records that had been carried out by CV. Prima Jaya Mandiri Sukses was still a manually recorded in recapitulation

book. This actually raised the risk of inaccurate accounting records and in the end of the period, the MSMEs wasn't able to know their profit or loss clearly.

The purpose of this community services is to design an accurate and reliable accounting record system to be applied in CV. Prima Jaya Mandiri Sukses, and to produce reports according to accounting standards and applicable regulations. Thus, this system can facilitate the MSMEs in the process of recording transactions in daily business activities as well as producing accurate financial information to assess and make the right decisions for the MSMEs.

### **Methods**

Qualitative data collection is the technique that used to design of this accounting information system. According to Rijali (2018), the main data source of qualitative research are interviews. Interview is a form of dialogue conducted by researchers to obtain information from sources (Alhamid & Anufia, 2019). This practical work activity begins with the preparation stage in the form of visiting the research location and obtain permission from the MSMEs. After getting approval from the MSMEs, the author conducted an interview by asking orally to the MSMEs' owner regarding the history, operational activities, and any accounting system problems faced by the MSMEs. Through the information obtained, the authors began to design an accounting information system based on Microsoft Access in accordance with the needs of MSMEs.

### **Result and Discussion**

The implementation process on the MSMEs started in December 2021. In first phase of the implementation, the author introduced the accounting system that has been designed to MSMEs. The author explained the menu and basic functions of inputting the system and also introduced a list of accounts that have been created as the basis for recording transactions to the MSMEs. In the implementation of the second phase, the author explained and taught MSMEs in inputting transactions, starting from general journals, purchase transactions, sales transactions, stock adjustments, payment of debts, and receipts of receivables. Furthermore, the MSMEs also conducted their own trials in inputting data based on the type of form.

In third phase of the implementation, the author presented and explained the reports that generated from the system. The reports produced general journals, ledgers, trial balance, income statement, statement of financial position, cash report, purchase report, sales report, and inventory report. The result of the report was able to help the MSMEs in knowing the financial conditions that occurred during the current period, so that MSMEs can also make the right decisions going forward.

The accounting system that has been designed will be explains in the following view:

1. Main menu

The main menu is the first display after the home screen of this accounting system. The function of the main menu is to facilitate the users to access the features offered and operate the desired transaction activities.



Picture 1. Home

Source: Author (2021)



Picture 2. Main Menu

Source: Author (2021)



Picture 3. Database Menu

Source: Author (2021)



Picture 4. Transaction Menu

Source: Author (2021)



Picture 5. Report Menu

Source: Author (2021)

## 2. Chart of Account

Chart of account can be accessed on the database menu and it consists of assets, liabilities, capital, sales, cost of goods sold, and expenses. Chart of account are used in general journals and creating financial statements.

Picture 6. Chart of Account Form

Source: Author (2021)

3. Supplier list

The supplier list consists of the code, name, telephone number and address of the suppliers. The supplier list is designed to facilitate the MSMEs to find out the goods that have been purchased.

Picture 7. Supplier List Form

Source: Author (2021)

4. Customer list

The customer list consists of the code, name, telephone number, and address of the customers. The customer list is designed as a data component related to the sales form.

Picture 8. Customer List Form

Source: Author (2021)

5. Inventory list

The inventory list consists of item number, item name, and item price. The inventory list uses a numbering system to facilitate the data processing which will later be inputted on the form.

Picture 9. Inventory List Form

Source: Author (2021)

6. General Journal Form

The general journal form was created to assist the users in inputting the financial transactions besides of purchases and sales. The transactions consist of the costs of operational activities that carried out by the MSMEs.

No. Akun	Debit	Credit	Catatan
Bayar Konsumsi & Kebersih	Rp150.000,00	Rp0,00	
Kas	Rp0,00	Rp150.000,00	

Picture 10. General Journal Form

Source: Author (2021)

7. Purchase Form

The purchase form was created to assist the users in inputting data on the purchase of goods, whether it was bought on cash term or credit term.

No Faktur	Nama Barang	Qty Barang	Harga Barang	Total	Catatan
P2-001	Elbow	10	Rp4.000,00	Rp40.000,00	
P2-001	Pipa 1/2	10	Rp10.000,00	Rp100.000,00	
P2-001		0	Rp0,00	Rp0,00	

Picture 11.  
Purchase Form

Source: Author (2021)

8. Sales Form

The sales form was created to assist the users in inputting sales data that occurs in the MSMEs. This form facilitates the users to input every sales transaction, both services and goods.



Picture 12.

Source: Author (2021)



Picture 13.

Sales Service Form

Source: Author (2021)

9. Inventory Adjustment Form

The inventory adjustment form was created to adjust the quantities goods in the warehouse. These adjustments can be made if any inventory is damaged or lost.

Picture 14.  
Inventory Adjustment Form

Source: Author (2021)

10. Debt Payment

The Debt payment form was created to input debt settlement transactions to suppliers.

Picture 15.  
Debt Payment Form

Source: Author (2021)

11. Account Receivable

Account receivable form was created to input receivables that already paid by the customers.



Picture 16.  
Account Receivable Form

Source: Author (2021)

12. Trial balance Report

The trial balance was created to display information that related to the final balance in each account listed on the Chart of Account. This report aims to determine whether the inputted data produces a balanced between debits and credits or not.

No Akun	Nama Akun	Debit	Credit
111	Kas	Rp30.733.000,00	Rp0,00
112	Fatura Usaha	Rp1.340.000,00	Rp0,00
113	Peredaran	Rp115.144.000,00	Rp0,00
201	Hutang Usaha	Rp0,00	Rp40.400.000,00
202	Hutang Pajak	Rp0,00	Rp1.710.000,00
301	Modal	Rp0,00	Rp1.000.000.000,00
302	Labra ditahan	Rp0,00	Rp0,00
401	Rp0,00	Rp63.433.000,00	
402	Taxir Penjualan	Rp0,00	Rp0,00
501	Harga Pokok Penjualan	Rp46.006.000,00	Rp0,00
611	Biaya Gaji, Uneh & Tunjangan	Rp10.000.000,00	Rp0,00
612	Biaya Inaportasi	Rp0,00	Rp0,00
613	Biaya ATK & Perlengkapan	Rp250.000,00	Rp0,00
614	Biaya Listrik, Air, & Telekom	Rp620.000,00	Rp0,00
615	Biaya EBM	Rp1.300.000,00	Rp0,00
616	Biaya Kesehatan & Rekreasi	Rp150.000,00	Rp0,00
617	Biaya Lain-Lain	Rp0,00	Rp0,00
701	Penyusutan Lain-Lain	Rp0,00	Rp0,00
<b>TOTAL</b>		<b>Rp202.543.000,00</b>	<b>Rp202.543.000,00</b>

Picture 17.  
Trial  
Source:

Balance Report  
Author (2021)

13. General ledger Report

The general ledger was created to display details of financial transactions that occur in the MSMEs during the current period. The general ledger contains details on each list of accounts.

Tanggal	Keterangan	Debit	Kredit	Saldo
01/11/2021	Bayar BBN SP 7229	Rp0,00	Rp1.50.000,00	(Rp1.50.000,00)
01/11/2021	Revisi dan aud AC	Rp250.000,00	Rp0,00	Rp250.000,00
01/11/2021	Saldo Awal	Rp28.730.000,00	Rp0,00	Rp28.730.000,00
02/11/2021	Bayar Kewajiban dan Keberhasilan bulan Nov-21	Rp0,00	Rp1.50.000,00	(Rp1.50.000,00)
04/11/2021	Serikat out AC	Rp240.000,00	Rp0,00	Rp240.000,00
05/11/2021	Bayar BBN SP 1348 DO	Rp0,00	Rp1.50.000,00	(Rp1.50.000,00)
08/11/2021	Bayar BBN SP 7229	Rp0,00	Rp1.00.000,00	(Rp1.00.000,00)
08/11/2021	Serikat out AC	Rp160.000,00	Rp0,00	Rp160.000,00

Picture 18.  
General Ledger Report  
Source: Author (2021)

14. Statement of Financial Position

This statement of financial position was created to assist MSMEs in knowing the total assets, liabilities, and capital of the business at the end of the period.

No Akun	Nama Akun	Balance
<b>Aset</b>		
111	Kas	Rp30.733.000,00
112	Pinjaman Usaha	Rp1.340.000,00
113	Persediaan	Rp113.144.000,00
<b>TOTAL</b>		<b>Rp147.217.000,00</b>
<b>Liabilitas dan Ekuitas</b>		
201	Pinjaman Usaha	Rp40.400.000,00
202	Pinjaman Pajak	Rp1.710.000,00
301	Modal	Rp105.107.000,00
302	Labanya	Rp0,00
<b>TOTAL</b>		<b>Rp147.217.000,00</b>

Picture 19.  
Statement of Financial Position  
Source: Author (2021)

15. Income Statement

The income statement was created to provide information on the amount of profit or loss that occur in the MSMEs. This report was describing the MSMEs' revenues and expenses and then will generate a net profit.

No Akun	Nama Akun	Saldo
<b>Receivables</b>		
401	Penjualan	Rp13.433.000,00
402	Retur Penjualan	Rp,00
	<b>TOTAL</b>	<b>Rp13.433.000,00</b>
<b>Harga Pokok Penjualan</b>		
501	Harga Pokok Penjualan	(Rp4.084.330,00)
	<b>TOTAL</b>	<b>(Rp4.084.330,00)</b>
<b>Beaya Usaha</b>		
611	Biaya Gaji, Upah & Tunjangan	(Rp10.000.000,00)
612	Biaya Transportasi	Rp,00
613	Biaya Air, & Peningkatan	(Rp230.000,00)
614	Biaya Listrik, Air, & Telepon	(Rp430.000,00)
615	Biaya Sewa	(Rp1.300.000,00)
616	Biaya Komisyon & Kembalikan	(Rp150.000,00)
617	Biaya Lain-Lain	Rp,00
	<b>TOTAL</b>	<b>(Rp13.230.000,00)</b>
<b>Perubahan Saldo Lain</b>		
701	Perubahan Saldo Lain	Rp,00
	<b>TOTAL</b>	<b>Rp,00</b>
	<b>LABA/(RUGI)</b>	<b>Rp5.107.000,00</b>

Picture 20.  
Income Statement  
Source: Author (2021)

16. Purchase Report

Purchase report was created to assist the MSMEs in knowing any purchase transactions that occur during the period.

Tanggal	Keterangan	No Item	Qty Item	Harga Item	Total Pembelian
05/11/2021	Beli Solar Water Heater	1001	5	Rp10.000.000,00	Rp50.000.000,00
				<b>TOTAL</b>	<b>Rp10.000.000,00</b>
10/11/2021	Beli AC One	1003	3	Rp2.600.000,00	Rp7.800.000,00
				<b>TOTAL</b>	<b>Rp7.800.000,00</b>
17/11/2021	Beli pompa air	1002	10	Rp1.500.000,00	Rp15.000.000,00
				<b>TOTAL</b>	<b>Rp15.000.000,00</b>

Picture 21.  
Purchase Report  
Source: Author (2021)

17. Sales Report

Sales report was created to show the sales activities that occur in the MSMEs during the period.

CV. PRIMA JAYA MANDIRI SUKSES					
SALES (ITEM)					
Rabu, 29 Desember 2021					
Tanggal	Keterangan	No Item	Qty Item	Harga Item	Total Sales
<b>SI-0004</b>					
12/11/2021	Servis pasang AC, Solar water heater dan repack AC	1001	1	Rp11.000.000,00	Rp11.000.000,00
12/11/2021	Servis pasang AC, Solar water heater dan repack AC	1003	2	Rp3.400.000,00	Rp6.800.000,00
12/11/2021	Servis pasang AC, Solar water heater dan repack AC	1004	2	Rp6.000,00	Rp12.000,00
12/11/2021	Servis pasang AC, Solar water heater dan repack AC	1008	2	Rp10.000,00	Rp20.000,00
<b>TOTAL</b>					<b>Rp17.833.000,00</b>
<b>SI-0005</b>					
13/11/2021	Servis pasang AC	1003	2	Rp3.500.000,00	Rp7.000.000,00
<b>TOTAL</b>					<b>Rp7.000.000,00</b>
<b>SI-0006</b>					
18/11/2021	Beli AC	1003	1	Rp3.300.000,00	Rp3.300.000,00
<b>TOTAL</b>					<b>Rp3.300.000,00</b>
<b>SI-0007</b>					
23/11/2021	Servis pasang solar water	1001	1	Rp11.000.000,00	Rp11.000.000,00

Picture 22.  
Sales Item Report  
Source: Author (2021)

CV. PRIMA JAYA MANDIRI SUKSES		
SALES (SERVICE)		
Rabu, 29 Desember 2021		
Tanggal	Keterangan	Total Sales
<b>SI-0001</b>		
01/11/2021	Repack dan nuci AC	Rp250.000,00
<b>TOTAL</b>		<b>Rp250.000,00</b>
<b>SI-0002</b>		
04/11/2021	Servis sud AC	Rp340.000,00
<b>TOTAL</b>		<b>Rp340.000,00</b>
<b>SI-0003</b>		
06/11/2021	Servis sud AC	Rp150.000,00
<b>TOTAL</b>		<b>Rp150.000,00</b>
<b>SI-0004</b>		
12/11/2021	Servis pasang AC, Solar water heater dan repack AC	Rp192.000,00
13/11/2021	Servis pasang AC, Solar water heater dan repack AC	Rp1.700.000,00
12/11/2021	Servis pasang AC, Solar water heater dan repack AC	Rp1.000.000,00
12/11/2021	Servis pasang AC, Solar water heater dan repack AC	Rp150.000,00
<b>TOTAL</b>		<b>Rp2.648.000,00</b>
<b>SI-0005</b>		
13/11/2021	Servis pasang AC	Rp1.200.000,00

Picture 23.  
Sales Service Report  
Source: Author (2021)

### 18. Inventory Report

Inventory report was created to show the inflow and outflow of inventory in the warehouse.

No Item	Tanggal	No Voucher	Keterangan	Qty Masuk	Qty Keluar	Saldo
<b>001 Saku Water Heater</b>						
	01/11/2021	W.A	Opening Inventory	1	0	1
	05/11/2021	PI-0001	Beli Saku Water Heater	3	0	3
	12/11/2021	SI-0004	Servis pasang AC, Saku water heater dan repair AC	0	1	(1)
	23/11/2021	SI-0007	Servis pasang water heater	0	1	(1)
	26/11/2021	SI-0008	Servis pasang water heater	0	1	(1)
<b>TOTAL</b>						<b>3</b>
<b>002 Pompa Air</b>						
	17/11/2021	PI-0003	Beli pompa air	10	0	10
<b>TOTAL</b>						<b>10</b>
<b>003 Air Gendhawan Dora</b>						
	01/11/2021	W.A	Opening Inventory	3	0	3

Picture 24.  
Inventory Report  
Source: Author (2021)

19. General Journal Report

General journal report was created to display all financial transactions that occur in the MSMEs.

Tanggal	No Transaksi	Keterangan	No Akun	Debit	Credit
01/11/2021	GJ-0001	Bayar BBN BF 7229	111	Rp0,00	Rp150.000,00
01/11/2021	GJ-0001	Bayar BBN BF 7229	615	Rp150.000,00	Rp0,00
01/11/2021	GJA	Suklis Awal	111	Rp38.730.000,00	Rp0,00
01/11/2021	GJA	Suklis Awal	112	Rp40.000,00	Rp0,00
01/11/2021	GJA	Suklis Awal	113	Rp82.690.000,00	Rp0,00
01/11/2021	GJA	Suklis Awal	201	Rp0,00	Rp20.400.000,00
01/11/2021	GJA	Suklis Awal	202	Rp0,00	Rp1.860.000,00
01/11/2021	GJA	Suklis Awal	201	Rp0,00	Rp100.000.000,00
01/11/2021	SI-0001	Repair dan col AC	111	Rp230.000,00	Rp0,00
01/11/2021	SI-0001	Repair dan col AC	113	Rp0,00	Rp0,00
01/11/2021	SI-0001	Repair dan col AC	401	Rp0,00	Rp230.000,00
01/11/2021	SI-0001	Repair dan col AC	501	Rp0,00	Rp0,00
02/11/2021	GJ-0002	Bayar Reklamasi dan Eksternasi bulan Nov-21	111	Rp0,00	Rp150.000,00
02/11/2021	GJ-0002	Bayar Reklamasi dan Eksternasi bulan Nov-21	616	Rp150.000,00	Rp0,00

Picture 25.  
General Journal Report  
Source: Author (2021)

20. Cash Report

Cash report was created to show all transactions that related to cash inflows or disbursements that occur in the MSMEs.

CV. PRIMA JAYA MANDIRI SUKSES		
CASH		
Febru, 29 Februari 2021		
<b>Penerimaan Kas</b>		
Tanggal	Keterangan	Saldo
01/11/2021	Saldo awal kas AC	Rp200.000,00
01/11/2021	Saldo awal	Rp38730.000,00
04/11/2021	Servis alat AC	Rp340.000,00
08/11/2021	Servis alat AC	Rp140.000,00
12/11/2021	Colok pluging 5A-0004	Rp1000.000,00
18/11/2021	Sal AC	Rp4.200.000,00
18/11/2021	Pelatihan drawing 5A-0000	Rp8.500.000,00
23/11/2021	Servis pasang solar panel listrik	Rp1.1047.000,00
26/11/2021	Servis pasang solar panel listrik	Rp1.1000.000,00
29/11/2021	Colok pluging 5A-0004	Rp1000.000,00
30/11/2021	Servis pasang AC	Rp4.300.000,00
<b>TOTAL</b>		<b>Rp101.483.000,00</b>
<b>Pengeluaran Kas</b>		
Tanggal	Keterangan	Saldo
01/11/2021	Kasus BSM BP 722P	Rp100.000,00

Picture 26.  
Cash Report

Source: Author (2021)

The outcome after the accounting recording system was implemented, the MSMEs are now able to know how the financial condition, income, and expenses that occur in their business activities clearly. With the financial reports that generated from the system, the MSMEs also can make the right decisions for the business going forward.

## Conclusions

CV. Prima Jaya Mandiri Sukses has been operating for 2 years, but the accounting records that had been carried out by the MSMEs was still a manually recorded in recapitulation book. This actually raised the risk of inaccurate accounting records, and in the end of the period the MSMEs wasn't able to know their profit or loss clearly. Thus, the author designed Microsoft Access-based accounting system that can produce an accurate financial information. After the system was implemented, the MSMEs are now able to know how the financial conditions, income, and expenses that occur in their business activities clearly.

Recommendations for the upcoming researchers are to be able to update the accounting system in accordance with the times that occur in the future and make it easier for other MSMEs to record and report financially. The following researchers may also add another type of reports that was not included in this system yet, such as account payable's report and account receivable's report. The author also would like to thank the owner of CV. Prima Jaya Mandiri Sukses who has given permission for his place of business and willing to be a partner of this community services activities on providing any assistance to the author, so this activity also can be carried out smoothly.

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