

Received : November 06, 2021

Accepted : November 13, 2021

Published : February 08, 2022

Conference on Community Engagement Project

<https://journal.uib.ac.id/index.php/concept>

Design And Implementation Of Accounting And Financial Reporting System At Pt. Mustika Indo Kepri

Ivone¹, Meiga Putri Antoni Ang²

^{1,2}Universitas Internasional Batam

Email korespondensi: ivone.chen@uib.ac.id, 1842076.meiga@uib.edu

Abstract

Business in Batam, especially Micro, Small, and Medium Enterprises (MSMEs) often ignore the accounting recording system. Even though they using the system, the system is not applicable in accordance with the Financial Accounting Standard of Micro Small and Medium Entity (SAK-EMKM). By not following the system, many MSMEs do not know exactly the state of the company and only attach to the company's profit. The company is also will be difficult to make decisions because there are no clear and correct financial statements. As one of the MSMEs in Batam, PT. Mustika Indo Kepri has been running for approximately 10 years, but the managed of accounting system is still done manually. Such recording is less efficient, causing financial reporting to provide less accurate information. Inaccurate reporting can make it difficult to find previous transactions and can also lead to frequent differences between record keeping and physical inventory. The data collection techniques are used start from the process of interviewing, observation and documentation with business owners in the period from September to December 2021. Systems designed using Microsoft Access are able to manage reports such as transaction of cash equivalents, purchase and sales transactions, general journal entry, journal recording adjustment, closing journal entry and inventory recording. So that the processed report will produce a statement of financial position, income statement, statement of change in equity, cash flow statement, and inventory statement.

Keywords: Accounting Systems, Financial Reporting, MSMEs

Introduction

PT. Mustika Indo Kepri is a growing micro, small, and medium enterprise (MSMEs) and strives to improve quality in financial reporting engaged in the business of suppliers of thinner paint. PT. Mustika Indo Kepri is located at Komp. Tanjung Pantun Block A15. PT. Mustika Indo Kepri was established in 2011 under the leadership of Mr. Acan, a system that runs at PT. Mustika Indo kepri uses sales and purchase notes as proof payment and the transaction is recorded with a manual recording system. Inventory recording was also not recorded clearly. This business is run by Mr. Acan as the owner and 2 (two) other employees consisting of operational managers and admins, such employees who assist in the sales process and Purchase in PT. Mustika Indo Kepri. The

organizational structure of the company is the core of the company, this results in the organizational structure becomes very important in a company, with the organizational structure of the company has control to organize and assign the duties of each of the employees, so that the work they do is appropriate and has been carried out properly in accordance with the standard operating procedure (SOP) in PT. Mustika Indo Kepri. Operational activities of PT. Mustika Indo Kepri is every day from 08.00 to 17.00. Daily operations include sales and purchases, supplier refunds, debt collection, employee payments, refunds to customers, and equipment purchases. This business conducts transactions on the spot and also through the ordering system through whatsapp social media and also through mobile networks. Business of PT. Mustika Indo Kepri is engaged in the field of thinner suppliers, until now the products sold by PT. Mustika Indo Kepri there are only 1 (one) product with 6 (six) variations of product types, there are: Thinner A, Thinner G, Thinner HG+, Thinner HG 3+, Thinner nD, and Thinner PU Extra Slow. PT. Mustika Indo Kepri uses a manual recording system in the book when it was first established, and uses manual receipts when making sales transactions. The inventory system is not recorded so the owner does not know exactly the remaining inventor, during operation the owner only relies on the calculation of the goods available in the warehouse. This leads to a system of unclear inventory inflows, and no shortage flow, so that the supply embers are often excessive or even deficient. The recording system changed with the times, the manual recording system that was previously recorded in books turned into a manual recording system recorded in Microsoft Excel. However, the recording system does not follow in accordance with the standard rules of the accounting recording system in the Financial Accounting Standards of Small and Medium Micro Entities (SAK-EMKM) applicable in Indonesia. The implementation of a clear accounting system can help MSMEs to develop properly, by analyzing clear and correct financial records and reporting, can help MSME owners to make the best decisions, for example in terms of market development, sales pricing, and others (Rais.R, 2019). Accounting information that is a recording from the beginning of buying and selling transactions to produce financial statements can be the handle of business owners so that the business that is run can last a long time and continue successfully (Andarsari & Dura, 2018). Based on the statement, a computer program is needed to provide a reliable accounting recording system in order to create accurate, fast, and relevant information about financial statements to make it easier for leaders to make decisions related to company operations based on reliable financial statement data, by compiling databases using Microsoft Access computer programs are expected to facilitate recording transactions and supplies at PT. Mustika Indo Kepri so that it can help in the decision-making process. Therefore, to avoid the cause of the lack of efficiency in the accounting recording system, this PkM report is done by designing an accounting system in micro-businesses PT. Mustika Indo Kepri with a report entitled "Design and Implementation of Accounting recording system and Financial Reporting PT. Mustika Indo Kepri"

Methods

Data collection techniques are the collection of information needed to complete this project. The data used is the background of the problem, company profile, and daily transactions of the company, in the collection of data is carried out in several stages, namely:

1. Preparation

The preparation stage is the initial stage carried out, in this stage the first is done with interviews to get information relevant to this project. Furthermore, discuss the problems that occur in this company and the constraints of the previous accounting bookkeeping system experienced. Then the results of the information are used to compile this PkM report.

2. Implementation

After the necessary data has been collected at the preparatory stage, the data is processed and formed into an accounting system that uses the Microsoft Access program and in accordance with the accounting cycle in the Financial Accounting Standards of Small and Medium Micro Entities (SAK-EMKM) ranging from transaction recording to financial statements. This design is expected to help employees from PT. Mustika Indo Kepri in managing transactions that occur and produce accurate financial statements. The design uses Microsoft Access. The next stage of the adjustment stage together with employees and business owners, in order to find out if there is something that is not in accordance with the condition of the company. The next stage, the stage of the implementation results that have been successfully designed, this stage tests the accuracy and reliability of the system for the sake of further development or improvement if some problems are found or not in accordance with what the business owner expects so as to hamper the accounting process itself. Furthermore, if the system can be used as it should be, then the system will be handed over to partners and train employees to run the system. Business owners are advised to monitor or monitor employees so that they can immediately find out if there are obstacles / problems that arise without will.

3. Documentation

This activity is recorded in the schedule so that it can find out the flow of activities carried out in this community service, this activity is carried out from July 1, 2021 to December 31, 2021.

Result and Discussion

Project Output

The design of the accounting system is based on Microsoft Access, with an understanding of the state of partners from monitoring business operations to recording transactions. Microsoft Access is used so that transaction recording will issue financial statement output automatically so that it can make it easier for admins to report the actual state of business.

1. Form Menu

The main menu in the list of forms has an account list form button, customer form, general journal form, vendor form, inventory form, purchase

form, sales form, cash expense form, and cash receipt form. The account list form serves as a place to fill out the list of accounts. The account list form view can be seen in Figure 1.

Figure 1

Form Menu Source: Author (2021)

2. Chart of Accounts

Accounts and account groups serve to group the numbers and names of certain account head groups. Account number and account name serve to group on the details of the number and account name. The initial balance serves to fill the initial balance if any. Next there is an add record button that serves commands to add a list of accounts, a save record button serves to store data that is already in the contents, and delete records serve to delete incorrect or unnecessary data.

Figure 2

Chart of Account Form Source: Author (2021)

3. General Journal Form

Figure 3, there is a general journal form. The general journal form serves for the filling place of journal transactions. Transaction number serves to show the transaction number, transaction date to function for the date of transaction, and description serves to show transaction description. Sub forms consisting of Account No, Account Name, Index, Debit, and Credit to show details of the transaction. Next there is an add record button that serves commands to add a list

of accounts, a save record button serves to store data that is already in the contents, and delete records serve to delete incorrect or unnecessary data.

Figure 3

General Journal Form Source: Author (2021)

4. Customer Form

Figure 4, there is a customer form. The customer form serves for the place of filling customer data. Customer code, where the customer's code is filled. Customer name, place to fill in customer name. Customer address, place to fill in customer address. Next there is an add record button that serves commands to add a list of accounts, a save record button serves to store data that is already in the contents, and delete records serve to delete incorrect or unnecessary data.

Figure 4

Customer Form

Source: Author (2021)

5. Supplier Form

Figure 5, there is a supplier form. The supplier form works for the supplier's data filling point. Supplier code, where the respective code is filled from the supplier. Supplier name, place to fill in supplier name. Supplier address, place for filling in supplier address. Next there is an add record button that serves commands to add a list of accounts, a save record button serves to store data that is already in the contents, and delete records serve to delete incorrect or unnecessary data.

Figure 5

Supplier Form Source: Author (2021)

6. Inventory Form

Figure 4.17, there is an inventory forms. The inventory form serves as a filling point for goods. Item code, item code charging place. The name of the item, the filling place of the item name. Group code, where the filling is whether the item includes stock or not. Initial stock, where the initial stock is replenished. The purchase price, the place to fill the purchase price of the item. Next there is an add record button that serves commands to add a list of accounts, a save record button serves to store data that is already in the contents, and delete records serve to delete incorrect or unnecessary data.

Figure 6

Inventory Form Source: Author (2021)

7. Purchase and Purchase Payment

Figure 7, there is a purchase form. The purchase form works for the place of filling the purchase transaction. The purchase number serves to indicate the purchase transaction number. Vendor code, where the supplier code is filled. Account Number, where the intended account number is filled. The description serves to show the transaction description. Transaction date to function for the date of the transaction. Vendor name to indicate the supplier's name. Account name to indicate the name of the intended account. Sub forms consisting of the name of the goods, the code of the goods, units, units, purchase prices, discounts, and totals to show the details of the purchase transaction. Next there is an add record button that serves commands to add a list of accounts, a save record button serves to store data that is already in the contents, and delete records serve to delete incorrect or unnecessary data. Figure 8, is the purchase payment form.



Figure 7
Purchase Form



Figure 8
Purchase Payment Form

Source: Author (2021)

8. Sales and Sales Payment Form

Figure 9, there is a sales form display. The sales form serves for the place of filling the sale transaction. The sales no serves to indicate the sales transaction number. Customer code, where the customer code is filled. Account Number, where the intended account number is filled. The description serves to show the transaction description. Transaction date to function for the date of the transaction. Customer name to indicate customer's name. Account name to indicate the name of the intended account. Sub forms consisting of the name of the goods, the code of the goods, units, units, selling prices, discounts, and totals to show details of the sales transaction. Next there is an add record button that serves commands to add a list of accounts, a save record button serves to store data that is already in the contents, and delete records serve to delete incorrect or unnecessary data. Figure 10, is the sales payment form.



Figure 9
Sales Form



Figure 10
Sales Payment Form

Source: Author (2021)

8. Report Menu

The main menu in the report list has a ledger, statement of financial position, statement of profit or loss, statement changes of equity, purchase report, sales report, inventory card, and balance sheet.



Figure 11
Report Menu Source: Author (2021)

9. Ledger

The ledger report shows details of the overall grouping on transactions that occur. This ledger report becomes the basis for making balance sheet statements and income / loss statements. The ledger report consists of account no, description, debit, credit, balance, and final balance. The ledger report is expected to be a summary of the results of the recording of general journal transactions, purchase transactions, sales transactions, and purchase / sales repayment transactions achieved by the company during a certain period.

| No. Akun | TANGGAL | KETERANGAN | DEBIT | KREDIT | SALDO |
|---------------------|---------|-------------|-----------------|---------|-----------------|
| No. Akun: 1001 Kas | | Saldo Awal | Rp.0,000.000,00 | Rp.0,00 | Rp.0,000.000,00 |
| | | SALDO AKHIR | | | Rp.0,000.000,00 |
| No. Akun: 1002 Bank | | Saldo Awal | Rp.0,000.000,00 | Rp.0,00 | Rp.0,000.000,00 |
| | | SALDO AKHIR | | | Rp.0,000.000,00 |
| No. Akun: 1000 | | | | | |

Figure 12
Ledger Source: Author (2021)

10. Statement of Financial Position

The statement of financial position displays the account class, account number, account name, balance of each account. Financial position statements display assets, liabilities, and equity. The statement of financial position can facilitate analysis in predicting future cash flows, as well as the current state of the company. From the results of the statement of financial position can assess the risks of the company and the owner can make decisions from the results of the the statement of financial position.

| AKUN | LOKASI | NO. AKUN | NAMA AKUN | SALDO |
|------|--------|----------|--------------------|-----------------|
| 1000 | Aset | 1000 | Kas | Rp10.000.000,00 |
| 1000 | Aset | 1000 | Bank | Rp10.000.000,00 |
| 1000 | Aset | 1000 | Ekuitas Pemilik | Rp0,00 |
| 1000 | Aset | 1000 | Pinjaman | Rp0,00 |
| 1000 | Aset | 1000 | Pinjaman Lain-lain | Rp0,00 |
| 1000 | Aset | 1000 | Persediaan | Rp0,00 |

Figure 13

Statement of Financial Position Source: Author (2021)

11. Statement of Profit and Loss

Statement of profit and loss with a summary of the income account minus the operating expenses that will generate the company's profit (loss). Figure 14, there are categories of income, cost of goods sold, and business expenses. Revenue is the result of sales that can be in a certain period. The cost of goods sold is to describe the total expenditure of direct costs by the company arising from goods that are PT. Mustika Indo Kepri sells.

| Kategori | Saldo |
|------------------------------------|------------------------|
| Pendapatan | |
| 4000 Pendapatan | Rp20.000.000,00 |
| 4000 Biaya Pendapatan | Rp0,00 |
| 4000 Ekuitas Pendapatan | Rp0,00 |
| TOTAL Pendapatan | Rp20.000.000,00 |
| Harga Pokok Penjualan | |
| 5000 Harga Pokok Penjualan | Rp10.000.000,00 |
| TOTAL Harga Pokok Penjualan | Rp10.000.000,00 |
| Biaya Operasional | |
| 6000 Biaya Operasional | Rp5.000.000,00 |
| 6000 Biaya Operasional (TDR) | Rp5.000.000,00 |
| 6000 Biaya Operasional | Rp5.000.000,00 |

Figure 14

Statement of Profit and Loss Source: Author (2021)

12. Statement Changes in Equity

Statement changes in equity is a report that contains information about capital, drawings, and capital changes due to changes in addition and subtraction of profit (loss).

| | |
|------------------------|--------------------------|
| Modal Awal | Rp10.000.000,00 |
| Labanya (Rugi) | (Rp30.782.284,93) |
| Plus | 0 |
| Perubahan Modal | (Rp30.782.284,93) |
| Modal Akhir | Rp10.000.000,00 |

Figure 15

Statement Changes in Equity Source: Author (2021)

13. Purchases and Sales Report

The sales and purchase report lists all transactions and purchases on a cash or credit basis at a given code. In the purchase report there is a purchase no, date of purchase, supplier name, and total transaction per supplier. In the sales report there is a sales no, date of sale, customer name, total transaction per customer.



Figure 16
Purchases and Sales Report
Source: Author (2021)

14. Inventory Card

Inventory cards show the flow of inflows of supplies that have been bought and sold. On the inventory card there is a code, name of goods, date of entry or date of entry, number of incoming goods, number of items out, and total from the end per item.

| Kode | Nama Barang | Tanggal | Masuk | Keluar | Total |
|------|-------------|---------|-------|--------|-------|
| T001 | Barang A | | 20 | 0 | 20 |
| T002 | Barang B | | 20 | 0 | 20 |
| T003 | Barang C | | 25 | 0 | 25 |
| T004 | Barang D | | 25 | 0 | 25 |
| T005 | Barang E | | 25 | 0 | 25 |
| T006 | Barang F | | 20 | 0 | 20 |
| T007 | Barang G | | 20 | 0 | 20 |
| T008 | Barang H | | 20 | 0 | 20 |
| T009 | Barang I | | 20 | 0 | 20 |
| T010 | Barang J | | 20 | 0 | 20 |

Figure 17
Inventory Card
Source: Author (2021)

15. Balance Sheet

The balance sheet statement contains all account types along with the total balance of each account. A balance sheet is a report that lists the balances of all a company's ledger accounts at a given point in time. The account contained on the balance sheet relates to all major accounting items, namely assets, liabilities, equity, income, expenses, profits, and losses. The balance sheet statement consists of account number, account name, debit, credit, and the final total of the account type.

| No. Akun | Nama Akun | Saldo/11 | Saldo/12 | Total |
|----------|------------------------|------------------|----------|------------------|
| 1100 | Kas | Rp15.000.000,00 | Rp0,00 | Rp15.000.000,00 |
| 1102 | Bank | Rp27.000.000,00 | Rp0,00 | Rp27.000.000,00 |
| 1105 | Utang Dagang | Rp0,00 | Rp0,00 | Rp0,00 |
| 1106 | Utang Dagang Lain | Rp0,00 | Rp0,00 | Rp0,00 |
| 1107 | Utang Dagang Lain-lain | Rp0,00 | Rp0,00 | Rp0,00 |
| 1108 | Persediaan | Rp100.000.000,00 | Rp0,00 | Rp100.000.000,00 |
| 1109 | Salah Satu Akun | Rp10.000.000,00 | Rp0,00 | Rp10.000.000,00 |

Figure 18
Balance Sheet Source: Author (2021)

Conclusions

As one of the MSMEs in Batam, PT. Mustika Indo Kepri has been running for approximately 10 years, and is growing very rapidly, but the managed accounting system is still done manually, the less efficient recording causes financial reporting to provide less accurate information making it difficult to find old transactions. The inventory system is not recorded so the owner does not know exactly the remaining inventory in the report, during operation the owner only relies on the calculation of the goods available in the warehouse. This leads to an inflow system of inventory that is unclear, and does not know the flow of supplies, so that inventory goods are often excessive or even deficient.

Based on the statement, a computer program is needed to provide a reliable accounting recording system in order to create accurate, fast, and relevant information about financial statements to make it easier for leaders to make decisions related to company operations based on reliable financial statement data, by compiling databases using Microsoft Access computer programs are expected to facilitate recording transactions and supplies at PT. Mustika Indo Kepri so that it can help in the decision-making process.

Conditions after the implementation process is carried out at PT. Mustika Indo Kepri has a different impact compared to the previous situation. The differences that occur are as follows: recording transactions is easier, financial statements are automatic when recording transactions, by recording inventory can help owners to control the entry and exit of inventory, and the flow of sales and purchase processes more regularly.

References

- Andarsari, P. R., & Dura, J. (2018). Implementasi pencatatan keuangan pada usaha kecil dan menengah (studi pada sentra industri kripik tempe sanan di kota malang). *Jurnal JIBEKA*, 12, 59–64. <https://media.neliti.com/media/publications/262609-implementasi-pencatatan-keuangan-pada-us-334acce7.PDF>
- Rais.R, M. (2019). Analisis Sistem Pencatatan Akuntansi Pada Usaha Mikro Kecil Dan Menengah Kota Baubau. *Jurnal Ilmiah Akuntansi Manajemen*, 2(1), 60–71. <https://doi.org/10.35326/jiam.v2i1.256>