DESIGNING ACCOUNTING SOFTWARE BASED ON MICROSOFT ACCESS AT CV BADAI ARTA PERMATA

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Abstract

CV Badai Arta Permata's accounting bookkeeping activities still apply manual recording which can cause the project report and financial report not to provide relevant information such as cost by project, profit or loss statement by the project. This community service aims to generate bookkeeping software as per transactions that have occurred at CV Badai Arta Permata. In collecting information, the author uses the method of observation and interview. We use evidence of transactions based on the business operations as our reference to generate bookkeeping software that uses Microsoft Access. The output of bookkeeping software includes an account list, supplier list, customer list, and ledger. Moreover, transactions output includes general journal form, adjusting journal form, purchase form, sales form, receipt form, payment form. After bookkeeping, we generate a system around financial reports such as a statement of profit or loss, statement of financial position, purchase report, sales report. We contribute to providing the information of cost by project, profit or loss by the project.

Keywords: *Community services, financial accounting, accounting software, financial reports*

Introduction

Economic growth is one of the most important indicators in analyzing the economic development of a country (Hafsah, 2004; Hawari & Kartiasih, 2017). Central Statistical Agency provides data that MSMEs in Indonesia reach 64 million business units and 99.9% of all businesses are MSMEs (Hafsah, 2004). MSMEs have their respective meanings according to institutions and laws and regulations. Law Number 20 of 2008 concerning MSMEs defines Micro Enterprises are productive businesses owned by individuals or entities that have a net worth of at most Rp 50,000,000 and annual sales results do not exceed Rp 300,000,000. Furthermore, Small Business is a stand-alone productive business carried out by individuals or business entities that are not subsidiaries with a net worth of at most Rp. 500,000,000 and sales proceeds not exceeding Rp 2,500,000,000. Meanwhile, Medium Enterprises are productive businesses above small businesses which have a net worth of at most Rp 10,000,000,000, and sales results do not exceed Rp. 50,000,000,000 (Ikatan Akuntansi Indonesia, 2009). Moreover, Indonesia is one of the developing countries, and Micro, Small, and Medium Enterprises (MSMEs) are a stimulus for economic development in developing countries. In addition, there are advantages of MSMEs compared to a large company, such as

1. Easy to make innovations in technology that is applied in product development
2. Based on local resources and can take advantage of the potential and strengthen the independence
3. Ability to create more opportunities for employment
4. Ability to flexibility and quickly adapt to market conditions than largest company
5. Owned and implemented by the local community and able to develop human resources.
6. Many business units can be the effective development equity tool

In reality, some entrepreneurs of MSMEs faced the same problem in running their businesses that include capital, bookkeeping, marketing, products, and more things that can bother the running of businesses (Ardiansyah, 2019). The impact of the lack of standardized bookkeeping on accounting can cause entrepreneurs not to have adequate output about their business conditions. On other hand, applying bookkeeping with accounting standards can ensure that the output can be adequately informed about their business conditions. MSME owners can use the output to make their every business decision. In the running of the business, CV Badai Arta Permata is included in the Small Business category which has a net worth of more than IDR 50,000,000, and sales results do not exceed IDR 2,500,000,000. CV Badai Arta Permata has been operating for approximately 19 years and does not yet have an adequate accounting system. Inadequate accounting systems are meant, such as recording cash disbursements, cash receipts that differentiate between projects or offices. In addition, the recording of project costs is not well structured, so financial reports do not display accurate results for projects or offices. Therefore, the scope of this community service project is to design a Microsoft Access-based accounting system and application that is easy to use and understand for MSMEs to present financial reports based on Financial Accounting Standards.

Methods

Data collection techniques are strategic steps taken to obtain data for an object of research (Ahyar, 2020). Furthermore, when viewed from data collection techniques, data collection can be done by observation, interviews, documentation. Observations are observations made by someone on an object either planned or unplanned. Within a certain time, to find out the source of the problem (Ahyar, 2020). Interviews are systematic and organized conversations conducted by researchers to respondents to obtain information related to the problem being studied (Bachtiar, 2009; Murdiyanto, 2020). This community service activity is carried out at CV Badai Arta Permata, which is located in Komplek Pasar Rakyat blok B6 No.22, Sungai Panas. The activity is carried out from September 1 to December 31, 2021. During the implementation period, namely in September, researchers surveyed the location and asked for approval from MSME owners, and also prepared proposals before designing the system. Furthermore, the researchers conducted observations and interviews with the owner to collect information such as the bookkeeping flow and the required output from the business owner. From October to December 2021, the system has been designed for CV Badai Arta Permata based on the analysis of the information received. After designing the

system, the researcher presented and implemented the system to the owner and staff at the CV. As for the improvements made to achieve a good final result and following the business owner's expectations.

Result and Discussion

In the process of completing this community service, three stages are passed, namely, the preparation, implementation, and evaluation stages and reports. At the preparation stage, the researcher observed and analyzed the problems faced by the MSMEs and submitted a proposal to solve the problem. at the implementation stage, the researcher collects as much information as possible from interviews and observations and then designs the accounting system. In the last stage, the researcher presented and implemented it to MSMEs and compiled a report as a form of accountability for this community service activity.

The output of the system included:

1. Main Menu

The main menu is the main view that appears every time you open the application. The main menu functions to make it easier for users to access the forms and reports that are presented. The main menu consists of the Account, Sales, Purchase, and Report menus.
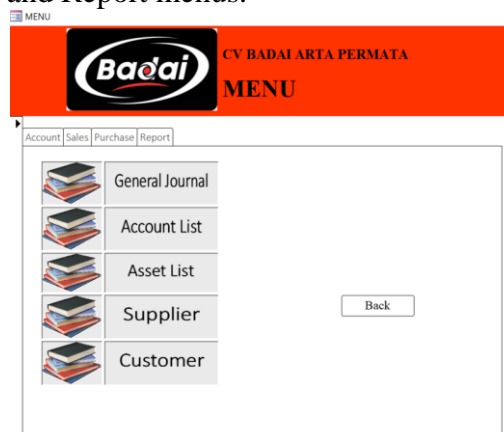
Picture 1
Main Menu Source: Author (2021)

Picture 2
Sales Menu Source: Author (2021)
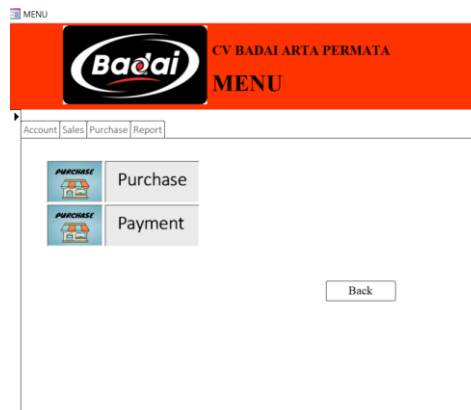
Picture 3
Purchase Menu Source: Author (2021)
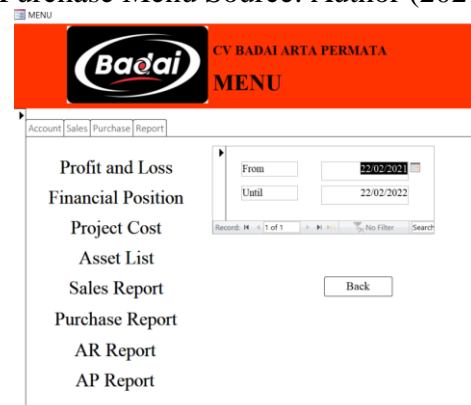
Picture 4
Report Menu Source: Author (2021)

2. Chart of Account
The account form is used to add an account to the recording system. Such as account number, account name, and account type that can connect to the account table.
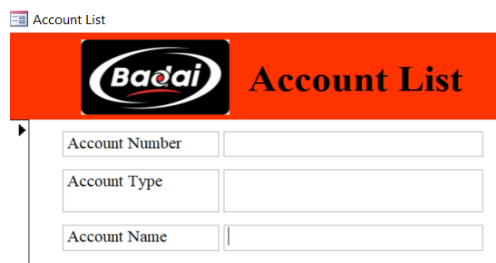
Picture 5
Chart of Account Form Source: Author (2021)

3. Asset List and Asset Report
The asset list form is used to record purchases of fixed assets that can connect with data on the financial position statement and asset report. The list of asset reports contains asset names based on asset type, date of purchase, date of use, asset value, asset age, and net asset value.

Picture 6
Asset List Source: Author (2021)

Picture 7
Asset Report Source: Author (2021)

4. General Journal
On the Account menu, there is a general journal form that is used to input journals outside of purchases and sales.

Picture 7
General Journal Source: Author (2021)

5. Sales, Customer List, and Project Code
In the sales menu, multiple inputs can be used. Such as project and customer input, consisting of project code, project name, new customer. After filling in the data on the sales form as shown below, the data is stored in a table and processed in a query.

Picture 8
Sales Source: Author (2021)
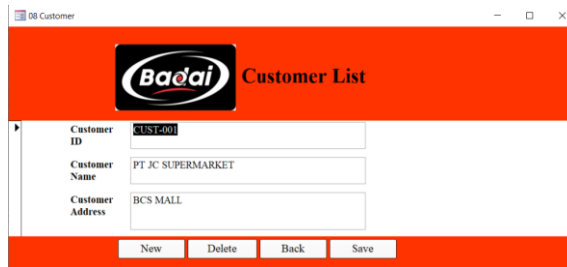
Picture 9

Customer List Source: Author (2021)

6. Receipt

    After recording the sale, it will then fill out the data on the cash receipt form if the customer has paid.
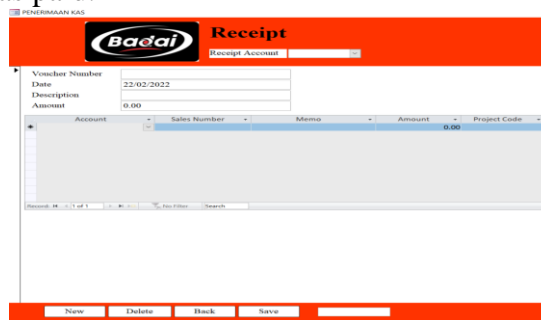
Picture 10

Receipt Source: Author (2021)

7. Purchase, Supplier List

    Just like a sales form, a purchase form has multiple inputs such as a list of suppliers. In the purchase form, there is a memo for the name of the purchased item, and a project code to connect the purchase data in the project report. The supplier form is used to register the supplier as a supplier database containing the Supplier ID, Supplier Name, Supplier Address.
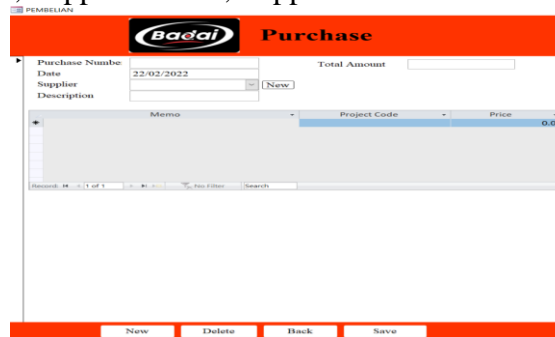
Picture 11

Purchase Form Source: Author (2021)

Picture 12
Supplier List Form Source: Author (2021)

8. Payment

The expense form is used to pay the debts in the purchase transaction process and other expense payments.

Picture 13
Payment Form Source: Author (2021)

9. Profit and Loss Report

Various reports can be accessed on the Report menu such as income and loss statements, financial position statements, project statements, asset statements, sales statements, and purchase reports. The profit and loss statement contains information that displays the overall profit and loss without dividing the project.

Picture 14
Profit and Loss Report Source: Author (2021)

10. Financial Position Report

Furthermore, this report contains information about the financial position of the CV Of Badai Arta Permata that has been processed from previous transactions.

Picture 15

Financial Position Report Source: Author (2021)

11. Project Report

This report contains profit or loss that have been shared under the project code CV Badai Arta Permata. This report presents the name of the project, the source of the transaction, and the total profit or loss of the project work.

Picture 16

Project Profit or Loss Report Source: Author (2021)

12. Sales Report

This report contains sales reports by month. This report presents the date of sale, sales number, description of the sale, and value of the sale.

Picture 17

Sales Report Source: Author (2021)

13. Purchase Report

This report contains a month-based purchase report. This report presents the date of purchase, purchase number, description of the purchase, and the value of the purchase.

Picture 18

Purchase report Source: Author (2021)

After implementing an adequate accounting system at CV Badai Arta Permata, the bookkeeping is more organized and tidy. The resulting output can help provide information related to income and expenses as well as financial reports to owners to adjust their business conditions.

Conclusions

Based on information obtained through interviews, CV Badai Arta Permata (BAP) does not have a computer-based accounting system during its operations. In the absence of a computer-based accounting system, it can cause disorganized recording of transactions so that the process of completing financial statements becomes inefficient in terms of time and does not meet the criteria for presenting financial statements transparently and truly. The impact of absence of such bookkeeping can cause the business owner to not have an actual report related to the condition of the business being run.By understanding the problems experienced by CV Badai Arta Permata, the authors designed a computer-based accounting record system using Microsoft Access so that operational transactions can be organized neatly. The design of the accounting recording system is carried out by the author by adjusting the needs of the business owner, so that bookkeeping administration can be done easily, and produces accurate information in financial statements. Information obtained from financial statements can be used as a basis for decision-making by business owners.This system is designed with MSME needs. Therefore, some features may not be suitable for other MSMEs. Weaknesses that need to be added with accounts receivable and payable reports that can help the

owner to control his receivables and accounts payable. Future researchers are expected to be able to design a better and more complete accounting system to correct the weaknesses of this system designed for community service

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