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DESIGN OF ACCOUNTING RECORDING SYSTEM AND FINANCIAL REPORTING ON PT PERMAI SOLUSI EKSPRESS

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Abstract

This activity aims to design an accounting system to record transactions and prepare financial reporting that will make it easier for business owners to make good financial statements. Previously transactions were only recorded manually with Microsoft Excel so that human errors are vulnerable in recording. As a solution, a simple and easy accounting recording system is designed to produce correct and accurate records from September 2021 to December 2021. The object of this activity is PT Permai Solusi Ekspres which is engaged in the installation and repair of heavy equipment/freight equipment such as elevators, escalators, and travelators. The method used is to make observations to obtain the necessary information and discuss with business owners about the system needed. The output of this activity is an accounting recording system designed with Microsoft Access and should be implemented to make it easier to make financial statements. After the accounting recording system is implemented, the process of recording becomes more practical, receipts and expenses are recorded accurately, and helps with decision making regarding financial information. Next community services are suggested to create a website based application so that recording transaction and financial information can be access anytime.

Keywords: *Accounting Recording System, Financial Reporting, Transaction*

Introduction

Based on the Law of the Republic of Indonesia Number 20 of 2008, Micro, Small, and Medium Enterprises (MSMEs) are small businesses run and established by a person or a small group of people. As a developing country, MSMEs contribute greatly to Indonesia's Gross Domestic Product (GDP) (Putra, 2019). Combined, the contribution of MSMEs to Indonesia's GDP in 2017 was about 60% which itself is much greater than that contributed from large businesses. About 97% of the national workforce itself is absorbed by MSMEs (Haryanti & Hidayah, 2018). According to Halim (2020), micro, small and medium enterprises (MSMEs) are one of many ways that regional creative products can be known and business opportunities can be provided for people in that region. PT Permai Solusi Ekspres is one of the MSMEs domiciled in Batam City. The company is engaged in the installation and repair of heavy equipment/freight equipment such as elevators, escalators, and travelators. The company operations by running projects for the installation of heavy

equipment/transportation equipment in malls, homes, offices, and others. PT Permai Solusi Ekspres has a simple organizational structure. All of the company's operations are run by the owner and 4 staff, namely admin staff, accounting staff, marketing staff, and operational staff. PT Permai Solusi Ekspres has been operating for approximately 5 years, but the accounting recording system used still tends to be manual/traditional. Recording transactions such as income and expenses only uses the Microsoft Excel program. This recording is also only done by 1 person so it is very vulnerable to errors in recording. Recording like this is still fairly manual and can cause human errors that may result in losses to the company. Conditions like this can cause the owner to be wrong in making decisions because the position of assets, debt, and equity of the company is vulnerable to errors due to misrecording. This community services aims to create a reliable and accurate accounting system so that it can help owners in recording transactions and preparing financial statements. Accounting information systems are designed in such a way that users are friendly and easy to operate by company owners but still can produce accountable financial statements. The implementation of the system is expected to facilitate the recording and reporting of PT Permai Solusi Ekspres so that company owners can more easily know the financial condition of their business. The system is also targeted to help companies supervise their operations and provide important information that can be used as a basis for decision making. According to Rais.R (2019), the application of accounting in MSMEs is very necessary because it is used to know financial recording and reporting. With a good financial recording and reporting system, owners can find out the business condition.

Methods

This activity uses primary data where business data and information are obtained directly from business owners. According to Huri, Sukarelawati and Fitriah (2019), primary data is data collected or obtained directly from the field by the person conducting the research and understanding of the person concerned who needs it. Data collection techniques in this activity is through interviews, observations, and documentation. Interviews are conducted to get information about businesses related to accounting records directly from business owners or people concerned. Observation is carried out by researchers by visiting the business premises to see directly the flow of business transactions and accounting recording systems. Documentation techniques in this activity are carried out by documenting evidence of the company's operational activities. After knowing the constraints and operational processes of the entity, the accounting system was designed using the 2010 version of the Microsoft Access application. The result of a system designed is an accurate and reliable transaction recording system.

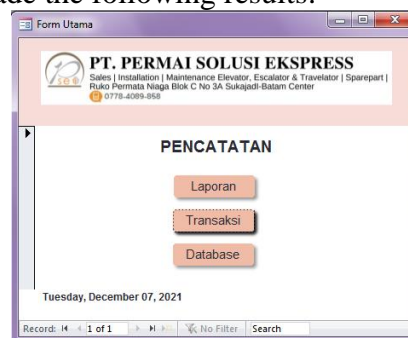
Table 1.
Implementation Schedule

No	Date	Activities
1	01 September 2021 – 08 September 2021	In search of MSMEs as partner.
2	09 September 2021 – 11 September 2021	Conduct interviews with business owners and observation of business flow.
3	11 September 2021 – 20 September 2021	Prepare proposal, memorandum of understanding (MoU) and memorandum of agreement (MoA).
4	20 September 2021 – 01 Oktober 2021	Data collection & information about partner.
5	01 Oktober 2021 – 08 November 2021	Designing accounting recording & reporting systems.
6	08 November 2021 – 15 November 2021	Testing the accounting system & discussions with owners and staffs.
7	15 November 2021 – 04 December 2021	Training in how to operate the system & system implementation.
8	04 December 2021	Evaluate the results of the implementation of the accounting system.

Source: Author (2021).

Result and Discussion

Accounting information systems are designed using the Microsoft Access program. Through the program, the program is designed as simple as possible in accordance with the business flow of PT Permai Solusi Ekspres so that it is easy to operate. Accounting recording and reporting systems are designed to produce reliable financial statements so that they can be used as a basis for decision making. This activity made the following results:



Picture 1.

Main Menu Source: Author (2021).

The main menu is a feature in the recording system that has been compiled that can access to the more detailed features of the recording system. The report feature is a feature that can be used to access directly to the types of financial statements desired. Transaction feature, is a feature that can be used to access forms to record transactions. Database features are features that can be used to access and add basic information in operating activities.

Account Head No.	Account Head Name	Account Detail Name	Saldo Awal
100 Aset	110 Kas		Rp 19.575.550
100 Aset	111 Bank		Rp 156.084.083
100 Aset	112 Piutang		Rp 69.104.000
100 Aset	113 Persediaan		
100 Aset	114 Persediaan		Rp 230.000.000
100 Aset	115 Beban dibayar dimuka		Rp 5.833.333
100 Aset	121 Perengkapan		Rp 39.558.000
100 Aset	122 Akumulasi Depresiasi		(Rp 123.289.500)
200 Hutang	201 Hutang		(Rp 116.585.000)
200 Hutang	202 Accrual Biaya		
300 Modal	301 Modal		(Rp 280.281.048)
300 Modal	302 Prive		
400 Pendapatan	401 Penjualan Dagang		
400 Pendapatan	402 Penjualan Jasa		
500 Harga Pokok Penjualan	501 Pembelian		
500 Harga Pokok Penjualan	502 Biaya Penjualan		
600 Biaya	601 Beban Operasional		
600 Biaya	602 Beban Gaji		
600 Biaya	603 Beban Depresiasi		
600 Biaya	604 Beban Komisi		
600 Biaya	605 Beban Listrik dan Air		
800 Biaya Lain-lain	801 Beban Lain-lain		
900 Pendapatan Lain-lain	901 Pendapatan Lain-lain		

Picture 2.

Chart Of Account Source: Author (2021).

The chart of account is prepared by adjusting the operational transactions of PT Permai Solusi Ekspres so that all types of transactions are recorded in accordance with the account concerned and useful for the collection and preparation of financial statements. The list of accounts used consists of five parts of information, namely the account head number, account head name, account detail number, account detail name, and beginning balance of the account.

Customer C	Cust Name	Cust Address	Telephone
C000	PT Ho Seng International	Penuin Centre Blok W No. 1	82616136136
C001	PT Pelita Wangsa	Taman Kota Mas Blok J No. 5	81234835710
C002	Hotel Harbour Bay	Ruko Mitra Raya 2 Blok D No. 6	82265409786
C003	PT Mediplus Global Mandiri	Kanaan Indah Blok A No. 11	85223102010

Picture 3.

Customer List Source: Author (2021).

Customer list is a list that contains information about customers registered in the company's system. The list consists of the customer code, customer name, customer address, and customer phone number.

Supplier Co	Supplier Name	Supplier Address	Telephone
V001	Marbun	Komplek Srijaya Abadi Blok A No. 1	81161223626
V002	PT Putra Batam	Bekasi	82285103437
V003	PT Alvenindo	Jakarta	81161031621

Picture 4.

Supplier List Source: Author (2021).

Supplier list is a list that contains information about suppliers registered in the company's system. The list consists of the supplier code, supplier name, supplier address, and supplier phone number.

Salesr	Salesman	Commision
SM000	Jiu Min	0
SM001	Amsir	0

Picture 5.

Salesman List Source: Author (2021).

Salesman list is a list that contains information about employees who enter the sales section of the company. This list consists of salesman codes, salesman names, and salesman commissions.

Item No	Item Name	Item Price	Purchase F	Unit
I001	Sekrup	Rp 50,000	Rp 40,000	
I002	Baut	Rp 10,000	Rp 5,000	
I003	Braket	Rp 400,000	Rp 330,000	

Picture 6.

Inventory List Source: Author (2021).

Inventory list is a list that contains information about the inventory owned by the company. This list consists of inventory number, inventory name, selling prices, purchase prices, and inventory quantities.

Service No.	Service Name	Price
SV001	Pembuatan ijin operasional	Rp 2.000.000
SV002	Pembuatan braket	Rp 1.000.000
SV003	Garansi kontainer	Rp 1.000.000
SV004	Instalasi Lift	Rp 0
SV005	Instalasi Escalator	Rp 0
SV006	Instalasi Travelator	Rp 0

Picture 7.

Service Sales List Source: Author (2021).

Services sales list is a list that contains information about the types of services provided by the company. This list consists of service number, service name, and service price.

Picture 8.

Account Form Source: Author (2021).

Account form is used to add a new account according to the needs of the company. This form consists of the account head number, account head name, account detail number, and account detail name.

No Akun	Nama Akun	Saldo Awal
100	Aset	100
101	Bank	101
102	Pinjaman	102
103	Utang	103
104	Utang	104
105	Utang	105
106	Utang	106
107	Utang	107
108	Utang	108
109	Utang	109
110	Utang	110
111	Utang	111
112	Utang	112
113	Utang	113
114	Utang	114
115	Utang	115
116	Utang	116
117	Utang	117
118	Utang	118
119	Utang	119
120	Utang	120
121	Utang	121
122	Utang	122
123	Utang	123
124	Utang	124
125	Utang	125
126	Utang	126
127	Utang	127
128	Utang	128
129	Utang	129
130	Utang	130
131	Utang	131
132	Utang	132
133	Utang	133
134	Utang	134
135	Utang	135
136	Utang	136
137	Utang	137
138	Utang	138
139	Utang	139
140	Utang	140
141	Utang	141
142	Utang	142
143	Utang	143
144	Utang	144
145	Utang	145
146	Utang	146
147	Utang	147
148	Utang	148
149	Utang	149
150	Utang	150
151	Utang	151
152	Utang	152
153	Utang	153
154	Utang	154
155	Utang	155
156	Utang	156
157	Utang	157
158	Utang	158
159	Utang	159
160	Utang	160
161	Utang	161
162	Utang	162
163	Utang	163
164	Utang	164
165	Utang	165
166	Utang	166
167	Utang	167
168	Utang	168
169	Utang	169
170	Utang	170
171	Utang	171
172	Utang	172
173	Utang	173
174	Utang	174
175	Utang	175
176	Utang	176
177	Utang	177
178	Utang	178
179	Utang	179
180	Utang	180
181	Utang	181
182	Utang	182
183	Utang	183
184	Utang	184
185	Utang	185
186	Utang	186
187	Utang	187
188	Utang	188
189	Utang	189
190	Utang	190
191	Utang	191
192	Utang	192
193	Utang	193
194	Utang	194
195	Utang	195
196	Utang	196
197	Utang	197
198	Utang	198
199	Utang	199
200	Utang	200

Picture 9.

Beginning Balance Form Source: Author (2021).

Beginning balance form is used to record the initial balance of the company. This form consists of the account head number, account head name, account detail number, account details name, and initial account balance.

Picture 10.

Customer Form Source: Author (2021).

Customer form is used to add to the company's customer data. This form consists of the customer's code, customer name, customer address, and customer phone number.

Picture 11.

Supplier Form Source: Author (2021).

Supplier form is used to add to the company's supplier data. This form consists of the supplier code, supplier name, supplier address, and supplier phone number.

Picture 12.

Salesman Form Source: Author (2021).

This form is used to add to the company's salesman data sales section. This form consists of the salesman code and the salesman name.

Picture 13.

Inventory Form Source: Author (2021).

Inventory form is used to add to the company's inventory data. This form consists of inventory numbers, inventory names, selling prices, and inventory purchase prices.

Picture 14.

Service Sales Form Source: Author (2021).

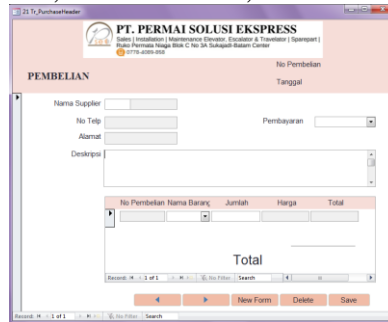
This form is used to add data on services provided by the company. This form consists of service number, service name, and service price.



Picture 15.

General Journal Form Source: Author (2021).

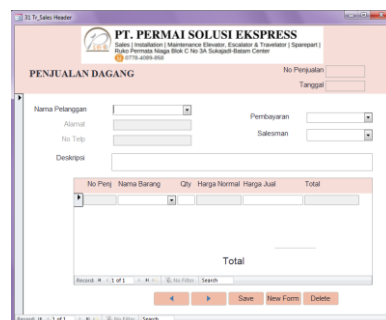
This form is used to record accrual and adjustment transactions. This form consists of transaction number, transaction date, description, and journal details consisting of account number, account name, debit amount, and credit amount.



Picture 16.

Purchase Form Source: Author (2021).

Purchase form is used to record the purchase transactions of the company's inventory. This form consists of purchase number, purchase date, supplier name, supplier phone number, supplier address, description, payment, and purchase details consisting of the name of the goods, the quantity of purchase, and the purchase price.



Picture 17.

Goods Sales Form Source: Author (2021).

Goods sales form is used to record the sale of the company's inventory. This form consists of sales number, sales date, customer name, customer phone number, customer address, description, payment, and sales details consisting of the name of the goods, quantity, and price of sale.

No Part	Nama Jasa	Qty	Harga Normal	Harga Jual	Total
045	Instalasi LR	1	Rp 0	Rp 300,000,000	Rp 300,000,000
Total					Rp 300,000,000

Picture 18.

Service Sales Form Source: Author (2021).

Service sales form is used to record the company's service sales transactions. This form consists of sales number, date of sale, customer name, customer phone number, customer address, description, payment, and sales details consisting of the name of the goods, quantity, and price of sale.

No Akun	Nama Akun	Memo	Jumlah
112	Hutang	Angsuran Kasbon A	Rp 650,000
Total			Rp 650,000

Picture 19.

Cash Receipt Form Source: Author (2021).

Cash receipt form is used to record the company's cash receipt transactions. This form consists of a note number, date, amount, description, and receipt detail consisting of account number, account name, memo, and nominal amount per account.

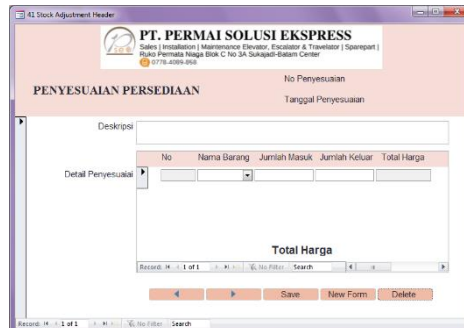
Acc Number	Acc Name	Memo	Amount
201	Hutang	inv 001	Rp 2,200,000
Total			Rp 2,200,000

Picture 20.

Cash Disbursement Form Source: Author (2021).

Cash disbursement form is used to record the company's cash expenditure transactions. This form consists of note number, date, nominal cash outlay,

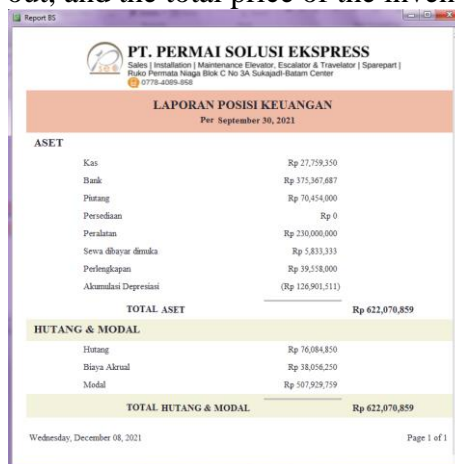
description, and expense detail consisting of account number, account name, memo, and amount per account.



Picture 21.

Inventory Adjustment Form Source: Author (2021).

Inventory Adjustment form is used to make adjustments to the company's inventory. This form consists of number, date, description, and adjustment details consisting of the name of the inventory, the quantities of inventory in, the quantities of inventory out, and the total price of the inventory.



Picture 22.

Statement of Financial Position Source: Author (2021).

Statement of financial position is used so that company owners can see the balance of assets, liabilities, and equity of the company in a certain period. This report consists of the account name and account balance. Assets consist of cash, banks, receivables, supplies, equipment, upfront paid rent, supplies, and accumulated depreciation. Liabilities consist of debt and accrual expenses. Equity consists of capital.

LAPORAN LABA RUGI		Periode September 30, 2021
Pendapatan		
Penjualan Dagang	Rp 0	
Penjualan Jasa	Rp 356,916,000	
Subtotal Pendapatan		Rp 356,916,000
Harga Pokok Penjualan		
Pembelian	Rp 0	
Biaya Penjualan	Rp 0	
Subtotal Harga Pokok Penjualan		Rp 0
Biaya		
Biaya Operasional	(Rp 33,300,500)	
Biaya Gaji	(Rp 37,304,250)	
Biaya Depresiasi	(Rp 3,611,991)	
Biaya Sewa	(Rp 10,610,000)	
Biaya Listrik dan Air	(Rp 1,870,200)	
Subtotal Biaya		(Rp 126,696,941)
Biaya Lain-lain		
Biaya Lain-lain	(Rp 1,233,725)	
Subtotal Biaya Lain-lain		(Rp 1,233,725)
Pendapatan Lain-lain		
Pendapatan Lain-lain	Rp 283,379	
Subtotal Pendapatan Lain-lain		Rp 283,379
Labanya Bersih		Rp 227,648,713

Picture 23.

Income Statement Source: Author (2021).

Income statement is used so that the owner of the company can get the company's income or losses in a certain period. This report consists of the account name and account balance. This report can be used to look at the revenue the company generates and the expenses paid by the company to generate that revenue within the specified period.

LAPORAN PEMBELIAN		Periode September 30, 2021			
Tanggal	No Pembelian	Nama Barang	Jumlah	Harga	Total Pembelian
Total					Rp 0

Picture 24.

Purchase Report Source: Author (2021).

Purchase report is used to look at the details of a company's purchases over a period of time. The report consists of details of purchase date, purchase number, name of goods, number of purchases, purchase price, and total purchase price.

LAPORAN PENJUALAN		Periode September 30, 2021					
Tanggal	No. Penjualan	Produk	Karyawan	Harga Normal	Harga Jual	Jumlah	Total
06-Sep-21	045	Instalasi Lift	Amsir	Rp 0	Rp 309,000,000	1	Rp 309,000,000
06-Sep-21	016	Pembuatan gin. o	Amsir	Rp 2,000,000	Rp 1,950,000	1	Rp 1,950,000
09-Sep-21	042	Pembuatan brake	Amsir	Rp 1,000,000	Rp 20,900,000	1	Rp 20,900,000
20-Sep-21	040	Instalasi Travelati	Amsir	Rp 0	Rp 19,000,000	1	Rp 19,000,000
Total Penjualan							Rp 356,916,000

Picture 25.

Sales Report Source: Author (2021).

Sales report is used to look at the details of the company's sales in a given period. The report consists of details of sales dates, sales numbers, item names, employees, normal sales prices, sales realized prices, sales numbers, and total sales prices

PT. PERMAI SOLUSI EKSPRES					
Sales Instalasi Maintenance Elevator, Escalator & Transmisi Sparepart					
Ruko Permai Nings Blok C No 3A Sukagati Batam Center					
0278-4265-292					
MUTASI KAS					Periode September 30, 2021
Tgl Transaksi	No Referensi	No Akun	Deskripsi	Masuk	Keluar Sisa
04-Sep-21	001	110	Bayar inv Mafun	Rp 0	Rp 2.200,000 (Rp 2.200,000)
04-Sep-21	002	110	Buat bracket	Rp 0	Rp 1.000,000 (Rp 3.200,000)
04-Sep-21	BD2109001	110	Setoran dana ke kas	Rp 10.000,000	Rp 0 (Rp 24.000,000)
04-Sep-21	CD2109001	110	Bayar Gaji Karim, Dewi, Tani	Rp 0	Rp 28.804,250 (Rp 4.250)
09-Sep-21	003	110	Bayar gaji Mami	Rp 0	Rp 500,000 (Rp 504.250)
09-Sep-21	004	110	Perbaiki AC Mobil	Rp 0	Rp 600,000 (Rp 1.104.250)
09-Sep-21	005	110	Bayar air, Telkom, PLN	Rp 0	Rp 898,200 (Rp 2.002.450)
10-Sep-21	006	110	Bayar PPh 21 Ags 2021	Rp 0	Rp 1.191,900 (Rp 3.194.350)
10-Sep-21	007	110	By pengurusan jns, beli bahan utk Simatdex	Rp 0	Rp 2.871,000 (Rp 6.071.350)
10-Sep-21	008	110	Beli minuman utk Kantor	Rp 0	Rp 100,000 (Rp 6.171.350)
10-Sep-21	BD2109007	110	Setoran dana ke kas	Rp 10.000,000	Rp 0 (Rp 3.822.650)
15-Sep-21	009	110	Beli bahan Simatdex	Rp 0	Rp 771,000 (Rp 3.047.650)
15-Sep-21	010	110	Bayar BPJS, beli makanan & rokok utk lunch di Simatdex	Rp 0	Rp 600,350 (Rp 2.447.300)
19-Sep-21	BD2109008	110	Setoran dana ke kas	Rp 10.000,000	Rp 0 (Rp 12.447.300)
21-Sep-21	001	110	Angsuran Kasbon Amur	Rp 450,000	Rp 0 (Rp 13.097.300)
21-Sep-21	011	110	Bayar komisi Amur	Rp 0	Rp 630,000 (Rp 13.727.300)
23-Sep-21	012	110	beli Bahan	Rp 0	Rp 400,500 (Rp 14.127.800)
23-Sep-21	013	110	by kasnaman, kebersihan, by antigen, by htn	Rp 0	Rp 970,000 (Rp 15.097.800)
29-Sep-21	014	110	buat bracket, by servis mobil	Rp 0	Rp 2.471,000 (Rp 17.568.800)
29-Sep-21	015	110	beli mimin, material, alat kantor	Rp 0	Rp 411,000 (Rp 18.183.800)
				Sisa Mutasi	Rp 8.183.800

Picture 26.

Cash Mutation Report Source: Author (2021).

Cash mutation report is used for company’s cash movements that include cash in and out movements in a given period. The report consists of date details, reference numbers, account numbers, descriptions, cash receipts, cash expenses, and rest of the cash.

PT. PERMAI SOLUSI EKSPRES					
Sales Instalasi Maintenance Elevator, Escalator & Transmisi Sparepart					
Ruko Permai Nings Blok C No 3A Sukagati Batam Center					
0278-4265-292					
MUTASI BANK					Periode September 30, 2021
Tgl Transaksi	No Ref	Deskripsi	Masuk	Keluar	Sisa
01-Sep-21	BD2109001	By material penarikan cek	Rp 0	Rp 10,000	(Rp 10,000)
04-Sep-21	BD2109002	Pembayaran gaji Suzka, Ju Min, Amur	Rp 0	Rp 9,800,000	(Rp 9,810,000)
04-Sep-21	BD2109003	Setoran dana ke kas	Rp 0	Rp 30,000,000	(Rp 39,810,000)
04-Sep-21	BD2109004	By transfer	Rp 0	Rp 13,200	(Rp 39,823,200)
06-Sep-21	045	Bayar inv 045	Rp 309,000,000	Rp 0	Rp 269,176,800
07-Sep-21	BD2109005	Bayar komisi Simatdex ke 2	Rp 0	Rp 40,003,300	Rp 229,173,500
08-Sep-21	016	Terima inv 016	Rp 1,950,000	Rp 0	Rp 231,123,500
09-Sep-21	042	Terima inv 042	Rp 26,966,000	Rp 0	Rp 258,089,500
09-Sep-21	AD21109001	Penyesuaian	Rp 10,000	Rp 0	Rp 258,099,500
09-Sep-21	BD2109006	Bayar instalasi Simatdex ke 2	Rp 0	Rp 7,000,300	Rp 251,096,200
10-Sep-21	BD2109007	Setoran dana ke kas	Rp 0	Rp 10,000,300	Rp 241,092,900
19-Sep-21	BD2109008	Setoran dana ke kas	Rp 0	Rp 10,000,300	Rp 231,089,600
20-Sep-21	040	Terima inv 040	Rp 19,000,000	Rp 0	Rp 250,089,600
21-Sep-21	BD2109009	Bayar pengerjaan civil work - Simatdex	Rp 0	Rp 5,000,300	Rp 245,086,300
22-Sep-21	BD2109010	Bayar komisi Amur, Kasbon Amur, by material penarikan cek	Rp 0	Rp 12,010,000	Rp 233,076,300
29-Sep-21	BD2109011	Bayar instalasi Bok Seng & civil work - Simatdex	Rp 0	Rp 14,020,000	Rp 219,056,300
29-Sep-21	BD2109012	Pajak jasa giro bhn Sep 2021	Rp 0	Rp 56,675	Rp 218,999,625
29-Sep-21	BR2109001	Pendapatan Jasa Giro bhn Sep 2021	Rp 283,379	Rp 0	Rp 219,283,004
				Sisa Mutasi	Rp 219,283,004

Picture 27.

Bank Mutation Report Source: Author (2021).

Bank mutation report is used for corporate bank movements that include the movement of incoming and exit banks in a certain period. The report consists of date details, reference numbers, account numbers, descriptions, bank receipts, bank expenses, and the rest of the bank.

The accounting system is designed to be tested continuously to ensure there are no obstacles in the recording and reporting process. This must be ensured so as not to produce output errors that can lead to decision-making errors due to incorrect information. The system that is made continues to be developed in accordance with the needs and demands of MSMEs. System improvements are also immediately made so that it can immediately facilitate the recording of business owner transactions and accounting reporting. After the accounting recording system is implemented, the process of recording becomes more practical, receipts and expenses are recorded accurately, and helps with decision making regarding financial information.

Conclusions

Based on the results of observations made to the accounting recording system of PT Permai Solusi Ekspres. PT Permai Solusi Ekspres still uses a manual recording system and does not have adequate recording system. PT Permai Solusi Ekspres only records expenses and receipts on Microsoft Excel every day. Therefore, the company cannot produce reliable financial statements. This can cause the owner to be unable to know the company's profits or losses accurately and the assets owned by the company. This project aims to produce an accounting system based on Microsoft Access to help company to record transactions accurately. This system is designed in accordance with the needs of PT Permai Solusi Ekspres which is able to provide more precise and accurate financial statements that can be used as a source of information to the owner about the condition of the company. This system also has inventory records that are expected to minimize errors and fraud that can occur.

After the accounting recording system is implemented, the changes felt by PT Permai Solusi Ekspres are as follows:

1. The process of recording transactions becomes more practical.
2. Receipts and expenses are recorded in detail and accurate.
3. Company's financial position and revenues are accurately generated.
4. Helps with appropriate decision making because the information from financial statements are accurately generated.

There are several suggestions given to PT Permai Solusi Ekspres as a consideration, namely:

1. The designed system is expected to be used continuously so that the resulting reports are more accurate and reliable that can be used as a reliable source of information and useful in decision making.
2. The owner can teach the accounting system that has been designed to employees in order to transfer tasks in accounting records, so that the owner in the future only checks input data and looks at the financial statements produced.
3. Owners need to reevaluate in the future with the aim of knowing if the system is still running properly accordance to the needs of company.

Next community services are suggested to create a website based application so that recording transaction and financial information can be access anytime.

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