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DESIGN ACCOUNTING RECORDING AND FINANCIAL REPORTING SYSTEM AT ANEKA PANCING STORE

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Abstract

The purpose of this research is to design an accounting recording and financial reporting system to reflect the actual business conditions for Aneka Pancing Store. So far, owner has only done manual accounting records in books where the owner faces difficulties in determining right profit or loss. Beside that, manual recording activities take a lot of time and it is difficult to track old data. This research will be start by observing and interviewing the person concerned to analyze the operational activities and existing problems deeply. Next, the author will carry out the implementation and evaluation process. The authors will design an accounting record system using the Microsoft Access program. The system is designed as starting from the user recording daily transactions which will become a database where the database will automatically generate financial reports. The financial reporting system is expected to assist in accurate and more efficient recording of operational activities. Hence the results of the financial statements are in accordance with applicable accounting standards.

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

Introduction

In the era of globalization, the importance of the development of information technology brings efficiency to the company's operational activities. Management needs information as a basis for decision-making. Making the right decision can be one of the determinants of the sustainability of a business. Therefore, computer-based information technology has now become an important aspect of operational effectiveness. The development of information technology in the field of accounting is called the accounting information system. An accounting information system can be interpreted as a subsystem for processing transactions in the form of finance where the system is expected to record all business operating transactions which are processed into financial statements that can be information with the aim of decision making (Hall, 2018). Accounting information systems are not only important in large companies but also important in the application of Micro, Small, and Medium Enterprises (MSMEs). MSMEs are businesses run by individuals, households, or entities that meet micro standards based on Undang-Undang No 20 Tahun 2008. MSMEs regulated in the Law have a criteria limit on turnover per year, the number of assets, and the

number of employees. In Indonesia, MSMEs have an important role in national economic development efforts. According to Fauzian (2021), as much as 60% of the Gross Domestic Product (GDP) in Indonesia comes from MSMEs. In the event of a pandemic that has lasted for more than a year, not only in the field of health but the economy also faces various challenges. Therefore, most MSMEs have difficulty in the sustainability of their business operations. Therefore, the government provides some incentives to MSMEs to restore the country's economy. Not only from the government but universities also carried out community service by raising the topic of system design and financial reporting to MSMEs. Many MSMEs in Indonesia are still less aware of the importance of accounting records using the system in their business (Muljanto, 2020). Most businesses still lack knowledge support about good financial access. Recording and bookkeeping through the system can help provide financial information to management. Accounting records have a major component in producing financial statements. Simply put, the accounting cycle starts from analyzing transactions, then recording transactions in journals, posting to ledgers, then making balance sheets, making several journal adjustments, if any, reordering balance sheets after adjustments, and compiling financial statements. Aneka Pancing Store is a business engaged in the field of trade. This store located in Batam City sells various fishing rods and equipment. During its operation, Aneka Pancing Store still uses manual accounting records that do the recording in books. This is because the owner lacks knowledge of accounting so that profit and loss image obtained by the owner is only based on the total sales of goods minus the purchase price of the goods. In addition, the owner does not have a properly accounting record system that can help to record daily transaction. The record is done only the recording of sales every day and the purchase of goods. This causes the owner doesn't know the value of profit and loss, financial position, and the amount of stock owned. Therefore, the information cannot reflect the actual economic condition of the store. The research will design an accounting record system to help owner knows the financial condition of their business. The owner also shows his support of this research by providing the data needed by the researcher. The application of the accounting recording system is ensured to be sustainable due to the availability of technological facilities such as laptop.

Methods

The type of data collected is primary data obtained directly from the source (Space, 2014). Aneka Pancing Store provides data information in the form of books that contain transactions every day that have been recorded manually. There are three methods of activity process consist of survey stage, implementation stage, and evaluation stage. Data collection techniques consist of interviews and surveys. Interviewing is a technique by doing various questions and answers with sources to get information. The interview can be conducted face-to-face, zoom meetings, or by telephone. The information obtained is like whether during the implementation process something is an error or there are things that need to be adjusted in order to achieve more perfect results. Surveys are observing and making visits to the location of objects. The research requires

information regarding the company's operational flow. The visit was conducted with the aim to find out more about the company's operations ranging from sales, purchases, and recording transactions. After getting the data needed, the author will start to design an accounting record system. At the implementation stage the author will begin by teaching basic accounting knowledge to the owner. Then the author will guide the owner to use the system with mentoring and training methods. Finally at the evaluation stage, the author will submit the output and compile the report of the community service program. The business owner and lecturer will provide an assessment of the entire research.

Result and Discussion

The design of an accounting recording system for Aneka Pancing Store has the aim to facilitate the company's bookkeeping activities. The design of this accounting system uses the Microsoft Access program to generate company financial reporting. The accounting system is designed according to the company's operations. When the system is opened, the system will display a login display wherein the table display needs to be filled in with previously saved username and password. The login form is a sign that this system is locked so that it can be guaranteed security overall existing data. Here is the initial view of the login form.

Picture 1.

System Menu Login Source: Authors (2021)

Main Menu

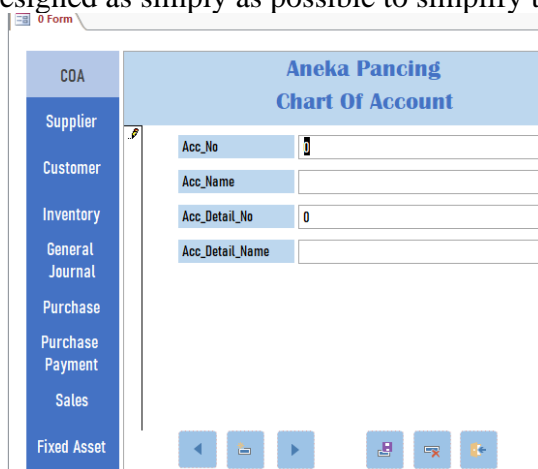
Picture 2.

System Menu Home Source: Authors (2021)

After filling in the username and password, click login then the system will display the main menu, which is form home. From the menu home, the user can fill in the date of the period in the column "from" and "to" with the desired date. After filling in the date, the user can choose from two side menus, namely form and report. The form menu is used to open the Form. The report menu is used to open the Report.

Menu Form

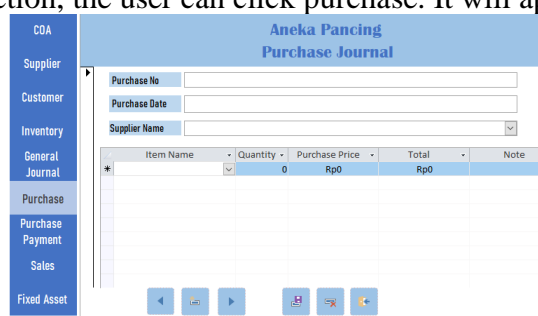
After clicking the option form from the main menu form home, the next display is form. The menu form consists of various forms to fill out transactions. The form menu is designed as simply as possible to simplify the operation.



Picture 3.

System Form Menu (COA) Source: Authors (2021)

On the left, there are forms other such as COA, supplier, customer, inventory, general journal, purchase, purchase payment, sales, fixed asset. The menu can be clicked according to recording needs. When the user wants to record the purchase transaction, the user can click purchase. It will appear as follows:



Picture 4.

System Form Menu (Purchase Journal) Source: Authors (2021)

Menu Report

Menu Report has the same function as Menu Form, wherein this menu you choose to display the report you want to open. A menu report is expected to make it easier for users to open the desired report from the menu on the left. Menu Report consists of reports such as financial position, income statement, owner's equity, cash bank report, inventory card, general ledger report, general journal

report, purchase report, sales report, and fixed asset list. The following is a menu display for reports.

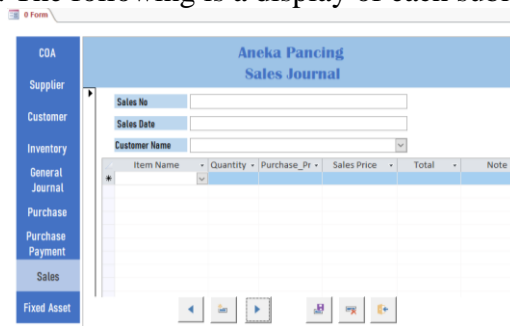


Picture 5.

System Menu Report (General Ledger Report) Source: Authors (2021)

Submenu Form

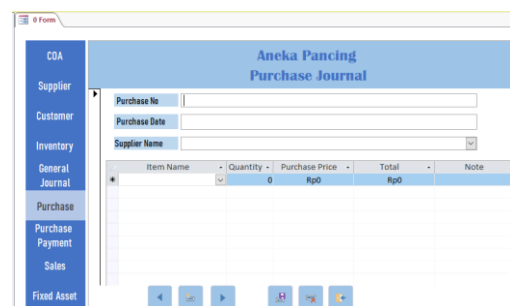
To input business activity transactions, users can open the menu Form to display the submenu. The following is a display of each submenu Form:



Picture 6.

System Menu Form (Sales Journal) Source: Authors (2021)

From Picture 6, it can be seen that the menu is a sales journal. The function of this form is to record daily sales transactions. In the details table, fill in the name of the item in the item name column and the quantity sold in the quantity column. Then fill in the selling price in the sales price and transaction notes in the note column.



Picture 7.

System Menu Form (Purchase Journal) Source: Authors (2021)

Picture 7 shows the submenu purchase from Menu Form. Purchase journal here serves to input the purchase of inventory transactions. The method of filling is not much different from the sales transactions.

Picture 8.

System Menu Form (General Journal) Source: Authors (2021)

Furthermore, Picture 8 is a display of the submenu general journal used to record general transactions. Transactions other than sales, purchase inventory, and purchase payment is classified as general journal transactions. Examples of general journal transactions such as operating costs, salary costs, and others.

Picture 9.

System Menu Form (Inventory List) Source: Authors (2021)

Picture 9 is an inventory list menu display. This menu is used to record a list of inventory items. The inventory list are record the information of purchase price and sales price of inventory.

Picture 10.

System Menu Form (Chart of Account)Source: Authors (2021)

Next is the menu display COA form, which contains a list of accounts that will be used in recording transactions. The COA table, which consists of 6 account categories adjusted for multiples of 100 consisting of assets, liabilities, equity, income, cost of goods sold, and expenses. For example, if you enter a rental expense account, the account category number is “600”, the account category name is “expense”, the account detail number starts with “610”, and the account detail name is “rent expense”.

Picture 11.

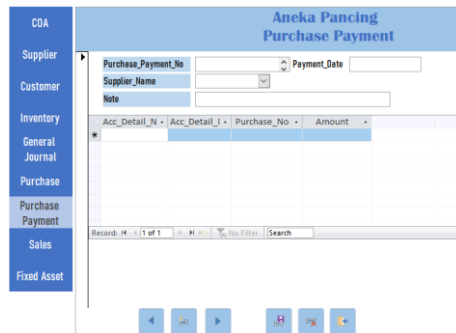
System Menu Form (Customer List) Source: Authors (2021)

Picture 11 displays the customer list that is used to record customer data, such as customer code and name. The purpose of inputting this form is to be able to distinguish the categories of customers you have. This menu also records the address of the customer.

Picture 12.

System Menu Form (Supplier List) Source: Authors (2021)

Picture 12 shown supplier form serves to fill in supplier data. Supplier form serves to fill in supplier information. In this menu, the form is used to record supplier code, supplier name, and address.



Picture 13.

System Menu Form (Purchase Payment) Source: Authors (2021)

Picture 13 is the menu form purchase payment. This form is used when the users want to pay the liabilities for purchasing inventory. The user can use cash or a bank account to pay the liabilities and fill in the payment amount in the column amount.



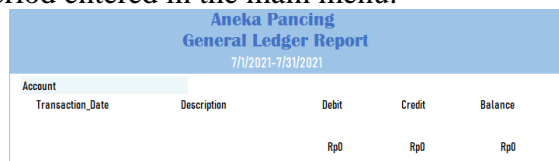
Picture 14.

System Menu Form (Fixed Asset List) Source: Authors (2021)

A fixed asset is the form used to record information on a fixed assets business. The fixed asset list consists of information such as asset name, the date of acquisition of the fixed asset, date end of useful life, the acquisition cost, the residual value of a fixed asset, and the useful life.

Submenu Report

Form report is the result of reports from recorded business activity transactions. When a transaction period has been entered, a report will be generated automatically by the system. The report consists of a general ledger, general journal report, fixed asset list, stock card inventory, cash and bank reports, sales report, purchase reports, income statement, statement of financial position, and statement of changes in owner’s equity. The structure of the report consists of the name of the MSME, the title of the report, and the date of the reporting period according to the period entered in the main menu.



Picture 15.

System Menu Report (General Ledger Report) Source: Authors (2021)

Picture 15 is a general ledger report where this report contains all transactions from each detailed account. The report will display the transaction date, description, debit amount, credit amount, and the balance that has been calculated automatically. Each account will be separated by a green line to make it easier for users to read the report.

Item_No	Item_Name	Beg Balance	IN	OUT	Ending Balance
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Picture 16.

System Menu Report (Inventory Report) Source: Authors (2021)

Picture 16 shows an inventory stock card where here user can see the movement of inventory and the amount of inventory ending stock. Inventory stock card can help owner to find out how much inventory is left on hand. Also, owner can perform audit inventory to check the actual quantity with quantity in the system.

Sales_Date	Customer_Name	Item_No	Quantity	Sales_Price	Total
Total Sales					Rp0

Picture 17.

System Menu Report (Sales Report) Source: Authors (2021)

Picture 17 displays a sales report. The sales report will be presented the total number of sales during the period. The contents of the report include sales date, customer name, item no, sales quantity, sales price per unit, dan total sales.

Purchase_Date	Supplier_Name	Item_No	Quantity	Purchase_Price	Total
Total Purchase					0

Picture 18.

System Menu Report (Purchase Report) Source: Authors (2021)

Almost the same as the sales report view, this purchase report includes all purchases of inventory transactions. Detailed purchase reports consist of purchase date information, supplier name, inventory code, the quantity of goods purchased, purchase price of inventory, and amount of inventory purchased. The end of the report will display the total amount of inventory purchases during the period.

Aneka Pancing Income Statement		
7/1/2021-7/31/2021		
Account No	Account Name	Balance
Revenue		
410	Sales	Rp0
420	Sales Return	Rp0
430	Sales Discount	Rp0
	Total	Rp0
Cost of Goods Sold		
510	Cost of Goods Sold	Rp0
	Total	Rp0
Expense		
610	Rent Expense	Rp0
620	Telephone Expense	Rp0
630	Electricity Expense	Rp0
640	Transportation Expense	Rp0
650	Depreciation Expense	Rp0
660	Salary Expense	Rp0
670	Printing and Stationery	Rp0
680	Packaging Expense	Rp0
	Total	Rp0
	Profit/(Loss)	Rp0

Picture 19.

System Menu Report (Income Statement) Source: Authors (2021)

The income statement will show the total operating profit or loss of the company during the period. The report shows total sales, the total cost of goods sold, and expenses incurred during the period. The purpose of this report is to show the value of profit or loss, which is calculated automatically by the system, which is located at the end of the report.

Aneka Pancing Financial Position		
7/1/2021-7/31/2021		
Asset		Amount
110	Cash	Rp0
111	Bank BCA IDR	Rp0
112	Account Receivable	Rp0
113	Inventory	Rp0
114	Prepaid Rent	Rp0
115	Equipment	Rp0
120	Acc. Dep Equipment	Rp0
		Rp0
Liabilities and Equity		Amount
200	Liabilities	
210	Current Liabilities	Rp0
220	Long-term Liabilities	Rp0
300	Equity	
310	Equity	Rp0
		Rp0

Picture 20.

System Menu Report (Financial Position) Source: Authors (2021)

Picture 20 shows the results of the statement of financial position of the business where the purpose of this report is for business owner to know the condition of their financial position to date. This report is divided into three parts, namely, assets, liabilities, and equity of the company.

Aneka Pancing Owner's Equity	
7/1/2021-7/31/2021	
Beg Balance	0
Setoran Balance	0
Net Profit/Loss	0
Drawing	0
Ending Balance	0

Picture 21.

System Menu Report (Owner's Equity) Source: Authors (2021)

The statement of changes in equity displays the owner's initial capital, owner's paid-in capital, profit or loss generated during operations, the balance withdrawn for the owner's personal use, and the ending equity balance. This report provides information on the capital owned by the business owner. The movement

of working capital shown in this report is expected to help the owner make the right decisions.

Picture 22.

System Menu Report (Cash/Bank Report) Source: Authors (2021)

Cash and bank statements aim to see the movement of cash and bank flows. This report is divided into 2, namely cash/bank disbursements and cash/bank income. Each cash and bank movement will be detailed with the transaction date, description, and ending balance.

Picture 23.

System Menu Report (General Journal Report) Source: Authors (2021)

General transaction reports detailing general journal transactions that have input. The user can double-check the account and amount in this report to ensure the transactions entered are correct. This report consists of the transaction date, transaction code, description, account detail number, debit amount, credit amount, and notes on transactions.

Picture 24.

System Menu Report (Fixed Asset List)Source: Authors (2021)

The business fixed assets report displays a list of business fixed assets and their details. This report shows the asset code, name of property and equipment, date of acquisition, date of expiry of useful life, cost, residual value, and depreciation expense. The user can find out the status of their fixed assets through the fixed asset report. After the system design is complete, the next stage is the process of implementing the system to the field. The implementation process for the MSMEs of the Aneka Pancing Store is carried out with a brief explanation of the use of the designed system. Then before implementing it to MSMEs, the authors conducted a trial with transactions for two months to ensure the smoothness and accuracy of the system.

First implementation (12 September 2021)

The authors made a visit to the Aneka Pancing Store to explain the general description of the system to be designed. In this research author will guide the business owner of Aneka Pancing Store Mr. Willy. At this stage, the authors provide basic accounting information that will be used later in the use of the

system. In teaching accounting theory, authors take examples of transactions that occur in the operational activities of the Aneka Pancing Store to facilitate the understanding of business owner.

Second implementation (16 October 2021 – 23 October 2021)

After making sure that the system is running properly, the authors visit the store to explain how the system works. At this stage, the authors explain the steps of using the system and how to read financial statements using the system. During the implementation process, suggestions were submitted from the partner to add a cash and bank report to monitor the movement of the company's cash and bank. Therefore, the authors made some command adjustments to simplify the operation of the system as well as add the cash and bank report in the system. After confirmation with the partner, the next step is to hand over the system to the owner of the Aneka Pancing Store.

Third implementation (6 November 2021 – 27 November 2021)

Next, the authors begin to teach the user how to use the system, input transactions to the end of the financial report. Implementation is taught starting from how to open the system, starting with filling in the password and username, then going to the main menu to fill in the transaction period. The authors then explain the stages of filling out master data such as a list of accounts, a list of suppliers, a list of customers, a list of business fixed assets, a list of inventories. After that, the authors explain how to input daily transactions that occur at the Aneka Pancing Store. These transactions are in the form of sales transactions, purchase transactions, purchase payment transactions to suppliers, and general journal transactions. The authors teach business owner to input transactions for the September period. When the September transaction input has been completed, the authors explain how to generate financial reports from the transactions that have been inputted. After displaying the financial report, the authors explain the functions and how to read the financial report to partner. The resulting financial report is expected to help reflect the actual business conditions.

Fourth implementation (18 December 2021 – 26 December 2021)

At this stage, the partner is already proficient in operating the accounting record system. The authors accompany the partner to input transaction data for the month of October. Here, the authors ensure that the way of using the system and inputting transactions is done correctly. After the October data entry is complete, the authors submit the training module that has been made to the partner. This training module contains steps to operate the designed accounting record system. Users are expected to be able to read the training module when they forget how to use the system.

Result After Implementation

The author is still conducting monitoring activities from this community service program to ensure that business owner still use the accounting record system that has been designed in recording daily transaction. After the implementation process of the accounting recording system for the partner of Aneka Pancing Store, there were a few changes that were felt by the partner. The following are the changes and benefits felt by the Aneka Pancing Store in the

form of: (1) After implementing an accounting record system using Microsoft Access, business owner can record purchase and sales transactions more effectively and efficiently than manual recording in books; (2) Records of these transactions can be tracked and stored so as to reduce the risk of data loss; (3) Business owner can monitor inventory stock from available inventory cards so that it can facilitate checking actual stock and planning inventory purchases; (4) All transactions be input explicitly can be displayed through the financial statements in accordance the desired period. The report is expected to be the basis for business owner in making decisions.

Conclusions

In the operations of the Aneka Pancing Store, the company still does accounting records manually using books. The operating profit and loss are only calculated through sales minus the cost of goods sold. Hence the profit and loss figures obtained still do not reflect the actual conditions. Business owner also cannot monitor the actual quantity of inventory they have but only through visual stock checking. Therefore, designing an accounting recording system with a program such as Microsoft Access which aims to facilitate business owner in accounting recording activities and provide financial reports in accordance with accounting standards. After implementing the accounting record system using the designed system, business owner increase the level of effectiveness and efficiency compared to manual recording that was done previously. As for some of the authors suggestions to business owner, it is hoped that they can pay attention to the financial statements and conduct analysis and comparisons in order to improve business operations further. Business owner can add deeper insight into accounting science to make maximum use of the financial reports produced. Over the course of time of using the accounting recording system, the authors also hope for suggestions and input to improve the system for the better. Lastly, the authors would also like to thank the business owner who has been given the opportunity to design an accounting system for Aneka Pancing Store.

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