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## DESIGN ACCOUNTING RECORDING AND FINANCIAL REPORTING SYSTEM AT TOKO TOYS GARDEN

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### Abstract

The purpose of the study was to design an accounting record-keeping system for Toys Garden Store owner. The Toys Garden store has been operating for four years but does not yet have accurate and efficient Microsoft Office Access record keeping. Toys Garden stores only have a manual recording in the book, so the record-keeping is still considered quite messy. Manual accounting records will make it harder to track a company's cash flow because it can take a considerable amount of time to make financial statements each period. Over time, the use of the system will facilitate the preparation and creation of financial statements more efficiently and effectively without having to enter them manually. The author will design a financial system using the Microsoft Office Access accounting system to be able to manage the company's financial condition so that it can see expenses, revenues, and control all data that can affect the company's finances. The author will make a plan by the needs of the Toys Garden Store and create an account list form, customer list form, vendor list form, item list form, asset list form, purchase form, and sales form to present account list report, asset depreciation report, asset list report, income statement, statement of owner equity financial position, cash flow statement, purchase report, sales report, inventory report, payable report, receivable report, ledger report and after designing the system continued implementation of Toys Garden Store so that it knows the system can run properly and minimize errors. Thus, the design of the Microsoft Office Access accounting system can provide a positive relationship for toys garden stores because it has an inventory card that can help quickly check for bicycle supplies.

**Keywords:** *Microsoft Office Access, Accounting System, Financial Statements*

### Introduction

Economic development in Indonesia grows and develops rapidly over time. Indonesian MSMEs (Micro, Small and Medium Enterprises) greatly influenced their efforts to boost the Indonesian economy. The development of MSMEs in Indonesia can encourage them to be able to improve the Indonesian economy after the 1997 currency crisis. Employment opportunities for the people of Indonesia as a means of increasing government income. MSMEs are business activities owned by individuals and business entities that already have provisions by micro-business laws. MSMEs also have problems, namely the lack of implementation of

the right accounting system, so that it can lead to an evaluation of the decline in performance (Mulyani et al., 2019). The means used for the evaluation of MSME performance is a financial statement. Financial statements are a picture of the development of business performance to determine and assess the company's profit or loss each period and analyze financial performance. By doing this analysis can determine the expenses and liabilities that must be met and the use of capital obtained by the company, to get the results to be achieved (Herispon et al., 2018). Financial statements can be made using the Microsoft Office Access accounting system. An accounting system is a system designed to be able to manage the financial condition of the company so that it can see expenses, revenues, and control all data that can affect the company's finances. Accounting systems can be used manually and in an information system such as Microsoft Office Access. Manual accounting records will make it harder to track a company's cash flow because it can take a considerable amount of time to make financial statements each period. Over time, the use of the system will facilitate the preparation and creation of financial statements that will be able to directly produce and show all data more efficiently and effectively without having to enter it manually. It can be concluded that MSMEs taken as this research is Toys Garden Store. Although Toys Garden Store was established four years, the record is still very simple, especially the manual recording of every sale transaction. Therefore the owner has difficulty knowing the loss or profit in the company every year to reduce the company's performance. The author will design a financial system using the Microsoft Office Access accounting system to be able to manage the company's financial condition so that it can see expenses, revenues, and control all data that can affect the company's finances. The author will make a plan by the needs of the Toys Garden Store. This Toys Garden Store system is made to be aware of the existence of loss and profit transactions in its business and can easily also produce transactions every period. The Toys Garden Store also provides positive support for community service research by providing information and data needed to be able to design a Microsoft Office Access system at the Toys Garden Store.

### **Methods**

The data collection technique used in this research is to use primary data, namely data collected directly from shop owner and the general ones can be obtained through interviews and observations (Indriantoro & Supomo, 2013). The Toys Garden Store provides some information and provides the data needed to design a Microsoft Office Access system such as providing a manual record book that the Toys Garden Store does to record the company's finances each period. There are stages in carrying out community service activities, namely the preparation stage, implementation stage, and reporting stage. Data collection techniques in the study are described as follows: 1) Interview is one of the data collection techniques using the oral method. At this interview stage, the author will determine the place of work practice. Interviews were conducted directly with the manager of the Toys Garden Store to obtain the necessary information regarding operational and business activities, as well as the accounting record

system. Interviews can be conducted directly by going directly to community service locations or using media such as telephones and messages; 2) Observation is the stage of understanding an activity or event without having to communicate or question its source. Observations were made by observing all operational activities carried out by Toys Garden Store. After getting the information provided by the Toys Garden Store, the author will carry out the stages of implementation by designing an accounting recording system that will be used to assist the manager or owner of the Toys Garden Store in recording transactions. This accounting information system uses Microsoft Access, the stages of building the system begin with designing a system that fits the needs of the Toys Garden Store. After finishing building the system, the author first tries to enter a transaction to see if the system has any errors before handing it over to the owner. Once the system was perfect, he could deploy and train the Toys Garden Shop. The final stage of community service is assessment and reporting. The assessment and reporting stage is carried out by the owner to provide suggestions and impressions after using the provided system and the supervisor will evaluate the accounting system designed to be collected at BAAK.

### **Result And Discussion**

The process of implementing the Toys Garden Store system is carried out three times, namely:

#### **First implementation**

First, the authors will visit the Toys Garden Store to show the system that has been designed using the Microsoft Office Access system and prove that the system is designed to make it easier for MSMEs. In this implementation, the Toys Garden Store said the author to design forms and reports easily and not make the display form difficult to understand.



Picture 1.

The first implementation Source: Authors (2021)

#### **Second implementation**

At this stage, after confirming the system designed with users and users is suitable, the author visits by explaining how to use the system that has been designed, ranging from input on each form to how to present reports in detail. The author also explains how to input a general journal so that users understand more about accounting and avoid wrong inputs that will cause no balance or error. After explaining how to use the system continued with training, namely teaching how to input and asking users to try to input data for one month.



Picture 2.

Second implementation Source: Authors (2021)

### Third implementation

At this stage, the author makes another visit to teach back to the user because there are some forms that the user still does not understand. At this stage, the author also double-checked the system to be able to ensure transactions in October-November can be inputted correctly and make sure the Toys Garden Store has understood the system.



Picture 3.

Third implementation Source: Authors (2021)

The results of the system design will be displayed as follows:

### Menu Login

The login menu is the initial menu that appears when the system is open. The purpose of this login menu is to maintain the confidentiality of company data. This login menu can be accessed by companies that have usernames and passwords.

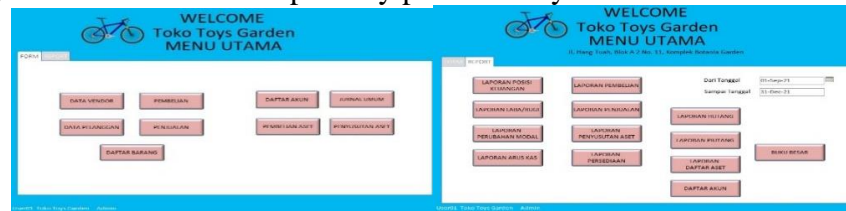
Picture 4.

Login Menu Source: Authors (2021)

### Main Menu

The main menu is the screen after the login menu that appears when the user logs into the system that contains icons such as Form and Report. Users can

quickly access any major menu icons that have date-based filters and are designed to allow system users to check reports by period easily.

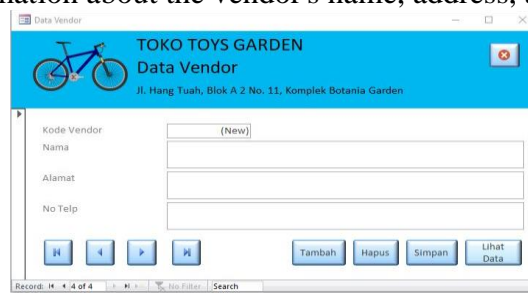


Picture 5.

Menu Utama Source: Authors (2021)

**Vendor Data Form**

The vendor list form is a window that appears to be used in entering data from distributors of goods in the store. Vendor list forms can make it easier for users to archive each distributor's data and be able to see the next transaction. It contains related information about the vendor's name, address, and phone number.



Picture 6.

Form Data Vendor Source: Authors (2021)

**Customer Data Form**

The customer list form is a window that appears to be used in entering customer data that has completed a purchase transaction. Customer Information is useful for users to see a customer's name, address, and phone number.

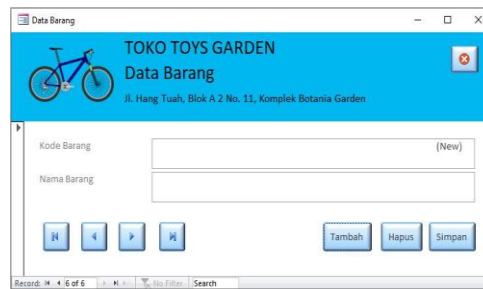


Picture 7.

Customer Data Form Source: Authors (2021)

**Goods Data Form**

The item data form is a window that appears to be used in entering the item name information, and the item code has been numbered automatically so that users do not have to bother looking for the item code entered last time.

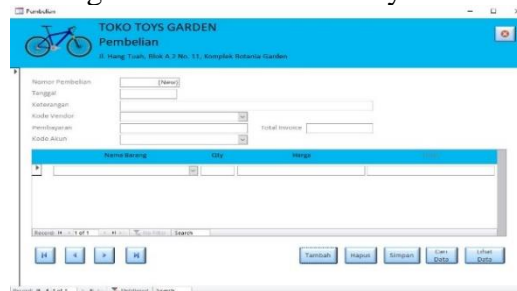


Picture 8.

Goods Data Form Source: Authors (2021)

**Purchase Form**

The purchase form is used to input the transaction of purchasing goods based on the vendor, more clearly goods such as the code of goods, quantities, and prices purchased based on the vendor. In transaction input, the number per item & all items has been calculated automatically. If the user makes a purchase, the stock of goods and the price of the goods will automatically add to the inventory list.



Picture 9.

Purchase Form Source: Authors (2021)

**Sales Form**

The sales form is used to record each asset sale transaction, if any assets are sold, then there will automatically be a reduction in assets in the inventory. In transaction input, the amount per item has been calculated automatically. If the user makes a sale, the stock of goods and the price of goods will automatically decrease on the inventory list.



Picture 10.

Sales Form Source: Authors (2021)

**Account List Form**

The account listing form is used to categorize each transaction that can be associated with the preparation of financial statements. Each account has a different account code, and account name, consisting of account code 100 as an



asset, account code 200 is an obligation, account code 300 is capital, account code is account code, 400 is income, and account code 500 is the expense.

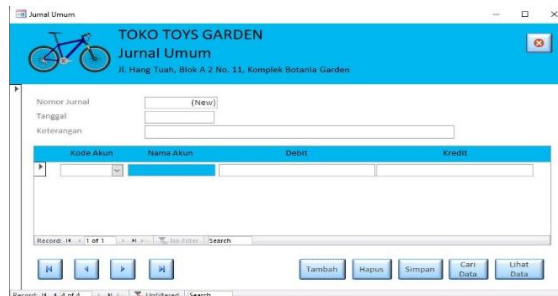


Picture 11.

Account List Form Source: Authors (2021)

**General Journal Form**

The general journal form in question can be used to include transactions outside of goods purchase transactions and goods sales transactions such as electricity costs and labor costs. Information is useful for users to see what costs are incurred by the company. Enter a date and caption. Journal numbers automatically so that users do not have to bother looking for journal numbers that were entered last time.



Picture 12.

General Journal Form Source: Authors (2021)

**Asset Purchase Form**

The asset purchase form is an asset purchase made either in cash or credit. The asset purchase form is used to record assets that have been purchased as part of business activity. When buying an asset, the life of the asset is also given to estimate the useful life of the asset.



Picture 13.

Asset Purchase Form Source: Authors (2021)

### Asset Depreciation Form

The asset depreciation form allows you to enter assets that will be depreciated each month. Include information useful to users such as asset number, description, depreciation value, debit, and credit.



Picture 14.

Asset Depreciation Form Source: Authors (2021)

### Account List Report

This account list report is used to be able to display the name of the account that has been entered by the user. This account list report can help users more easily see what code and account name exists before entering a new account name.

Kode Akun	Nama Akun	Kode Akun Detail	Nama Akun Detail
100	Aset	110	Kas
		111	Bank BCA
		112	Piutang Usaha
		113	Persediaan
		114	Peralatan
		115	Akm. Penyusutan Peralatan
200	Liabilitas	210	Utang Usaha
		211	Utang Lain-lain
300	Equitas	310	Modal
		311	Prive
400	Pendapatan	401	Penjualan
		402	Laba Atas Pelepasan Aset
500	Harga Pokok Penjualan	501	Harga Pokok Penjualan
600	Beban	601	Biaya Gaji

Picture 15.

Account List Report Source: Authors (2021)

### Asset Depreciation Report

Asset depreciation statements are used to determine the price of assets to be depreciated on a monthly or yearly basis and can also see the age of the asset. This report comes with an automatic depreciation calculation system, so users do not need to calculate depreciation manually.

Nomor Aset	Nama Barang	Harga	Umur	Penyusutan/Tahun	Penyusutan/Bulan	Dari Tanggal	Sampai Tanggal
A001	Laptop	Rp5.300.000,00	4 Tahun	Rp1.325.000	Rp110.417	06/09/2019	06/09/2023
A002	Laptop	Rp6.200.000,00	4 Tahun	Rp1.550.000	Rp129.167	10/09/2019	10/09/2023
Total				Rp2.875.000	Rp239.583		

Picture 16.

Asset Depreciation Report Source: Authors (2021)

### Asset List Report

This asset list report details the details of the assets held, for example, the assets purchased have been depreciated for how long, the total price has been



depreciated, and the price of the asset if there is an asset sale. Asset list reports are very beneficial for users because they contain depreciated goods information.

Nomor Asset	Tanggal	Nama Barang	Total
A001	30/09/2021	Akumulasi Penyusutan Laptop 3 Tahun	(Rp3.975.000)
	30/09/2021	Pembelian Laptop	Rp5.300.000
		<b>Sub Total :</b>	<b>Rp1.325.000</b>
A002	30/09/2021	Akumulasi Penyusutan Laptop 1 Bulan	(Rp129.167)
	30/09/2021	Akumulasi Penyusutan Laptop 3 Tahun	(Rp4.650.000)
	30/09/2021	Pembelian Laptop	Rp6.200.000
		<b>Sub Total :</b>	<b>Rp1.420.833</b>
		<b>Grand Total :</b>	<b>Rp2.745.833</b>

Picture 17.

Asset List Report Source: Authors (2021)

### Income Statement

The income statement is one way for users to see how their business is performing, which results in a net profit or loss (Kusuma et al., 2019). The income statement displays a window containing information on income, cost of goods sold, and expenses.

Pendapatan		Total
Penjualan		Rp59.100.000
		<b>Total Rp59.100.000</b>
Harga Pokok Penjualan		Total
Harga Pokok Penjualan		(Rp52.345.000)
		<b>Total (Rp52.345.000)</b>
Beban		Total
Biaya Penyusutan		(Rp8.864.584)
Biaya Perlengkapan		(Rp22.000)
		<b>Total (Rp8.886.584)</b>
		<b>Grand Total (Rp2.131.584)</b>

Picture 18.

Income Statement Source: Authors (2021)

### Statement of Owner Equity

A capital change report is a report that provides information related to capital changes regarding the addition and lack of profit or loss of a company. Capital change reports can be used by users to find out the capital owned has increased or decreased. This capital change report appears as a window that contains previous capital, capital addition, profit or loss, and prive.

Modal Sebelumnya		Rp0
Penambahan Modal	Rp1.000.000.000	
Labu/Rugi	(Rp2.131.584)	
Prive	(Rp1.000.000)	
Total Penambahan / Pengurangan Modal		Rp996.868.416
Total Modal Akhir		Rp996.868.416

Picture 19.

Statement of Owner Equity Source: Authors (2021)

### Financial Position

Financial position statements are statements that make it easier for companies to be able to analyze cash flows in the future. The financial position statement can be used by the user to determine the financial condition of his business at the end of the period, the financial position statement consists of three items, namely assets, liabilities, and equity (Hanafi, M. M., & Halim, 2018).

Toko Toys Garden Laporan Posisi Keuangan		
H. Hang Tuah, Blok A 2 No. 11, Komplek Botanika Garden		
<b>Aktiva</b>		
110	Kas	Rp49.000.000
111	Bank BCA	Rp727.448.000
112	Piutang Usaha	Rp7.500.000
113	Persediaan	Rp210.285.000
114	Peralatan	Rp11.370.833
115	Akm. Penyusutan Peralatan	(Rp8.730.417)
	<b>Total</b>	<b>Rp996.868.416</b>
<b>Passiva</b>		
310	Modal	Rp997.868.416
311	Prive	(Rp1.000.000)
	<b>Total</b>	<b>Rp996.868.416</b>

Picture 20.

Financial Position Source: Authors (2021)

**Cash Flow Statement**

Financial statement cash flow statements are designed to inform users about money outflows in and out of business. This report contains related information that is beneficial to users, such as cash flow from operating activities, cash flow from investment activities, and cash flow from funding activities.

Toko Toys Garden Laporan Arus Kas		
H. Hang Tuah, Blok A 2 No. 11, Komplek Botanika Garden		
<b>Anus Kas Dari Kegiatan Operasi</b>		
	Sampelrmaan Kan Dari Pelanggan	Rp51.400.000
	Pembelian Persediaan	(Rp762.630.000)
	Pembayaran Gaji karyawan	
	<b>Total</b>	<b>(Rp211.030.000)</b>
<b>Anus Kas Dari Kegiatan Investasi</b>		
	Pembelian Aset	(Rp70.364.564)
	Penjualan Aset	Rp11.500.000
	<b>Total</b>	<b>(Rp58.864.564)</b>
<b>Anus Kas Dari Kegiatan Pendanaan</b>		
	Penarikan Modal Untuk Kepentingan Pribadi	(Rp1.000.000)
	<b>Total</b>	<b>(Rp1.000.000)</b>
	<b>Grand Total</b>	<b>(Rp220.894.564)</b>

Picture 21.

Cash Flow Statement Source: Authors (2021)

**Purchase Report**

This purchase report is used to record all merchandise purchase transactions from vendors who make up the company's inventory. This purchase report provides information that can be useful to users, such as vendor name, description, item name, quantity, price, and total purchase.

Tanggal	Nama Vendor	Keterangan	Nama Barang	Qty	Harga	Total
02/07/2021	13 Bicyclo Gears Plus 140 (Coklat lang 140)	Pembelian Persediaan	Sepeda Folding Biko 21" Pulvis Mekanis L301 Kamo	3	Rp2.200.000,00	Rp6.600.000,00
02/07/2021	13 Bicyclo Gears Plus 140 (Coklat lang 140)	Pembelian Persediaan	Sepeda Thrill MTB 21.5" Rocochet 4.0 AL 1 120	3	Rp9.000.000,00	Rp27.000.000,00
02/07/2021	13 Bicyclo Gears Plus 140 (Coklat lang 140)	Pembelian Persediaan	Sepeda Thrill MTB 21.5" Rocochet 3.0 AL 1 120	3	Rp33.000.000,00	Rp99.000.000,00
02/07/2021	13 Bicyclo Gears Plus 140 (Coklat lang 140)	Pembelian Persediaan	Sepeda Thrill MTB 21.5" Rocochet 1.0 AL 1 120	3	Rp32.000.000,00	Rp96.000.000,00
02/07/2021	13 Bicyclo Gears Plus 140 (Coklat lang 140)	Pembelian Persediaan	Sepeda Thrill MTB 21.5" Rocochet 1.340 COMP	3	Rp14.700.000,00	Rp44.100.000,00
		<b>Total Pembelian</b>				<b>Rp344.700.000,00</b>

Picture 22.

Purchase Report Source: Authors (2021)

**Sales Report**

This purchase report is used to record all merchandise purchase transactions from vendors who make up the company's inventory. This purchase report provides information that can be useful to users, such as vendor name, description, item name, quantity, price, and total purchase.

Tanggal	Nama Pelanggan	Keterangan	Nama Barang	Qty	Harga	Total
01/10/2021	Agung Salim	Penjualan sepeda	Sepeda Thrill MTB 27.5" Rocochet T 140 COMP	1	Rp16.800.000,00	Rp16.800.000,00
03/10/2021	Bambang Panutano	Penjualan Sepeda	Sepeda Thrill MTB 27.5" Rocochet 1.01 AL T 120	1	Rp12.300.000,00	Rp12.300.000,00
06/11/2021	song lang hua	Penjualan Sepeda	Sepeda Thrill MTB 27.5" Rocochet T 140 COMP	1	Rp16.800.000,00	Rp16.800.000,00
08/11/2021	Probotaras Mudofo	Penjualan Sepeda	Sepeda Thrill MTB 27.5" Rocochet 3.0 AL 1 120	1	Rp11.200.000,00	Rp11.200.000,00
		<b>Total Penjualan</b>				<b>Rp57.100.000,00</b>

Picture 23.

Sales Report Source: Authors

### Inventory Report

This inventory report is used to show the remaining stock in the business that is added to purchases from suppliers and reduced sales to customers. This inventory report provides benefits for users because it contains information on the code of goods, name of goods, the quantity of entry, quantity out, final quantity, total purchase, cost of goods, and price of goods inventory.

Kode Barang	Nama Barang	Qty Masuk	Qty Keluar	Qty Akhir	Total Pembelian	Hpp	Harga Persediaan
1	Sepeda Thrill MTB 27.5" Rinochet T 140 COMP	6	2	4	Rp8.838.000,00	Rp4.805.000,00	Rp59.220.000,00
2	Sepeda Thrill MTB 27.5" Rinochet L 101 AL T 120	6	1	5	Rp19.250.000,00	Rp12.375.000,00	Rp61.875.000,00
3	Sepeda Thrill MTB 27.5" Rinochet 3.0 AL T 120	3	1	4	Rp51.800.000,00	Rp10.360.000,00	Rp41.440.000,00
4	Sepeda Thrill MTB 27.5" Rinochet 4.0 AL T 120	4	0	4	Rp36.150.000,00	Rp9.037.500,00	Rp36.150.000,00
5	Sepeda Folding Bicye 20" Police Milan Edisi Ran	3	0	3	Rp11.800.000,00	Rp2.220.000,00	Rp11.600.000,00
<b>Total Harga Persediaan</b>							<b>Rp210.285.000,00</b>

Picture 24.

Inventory Report Source: Authors (2021)

### Payable Report

This debt report is designed to find out how much the business owes to the vendor. This report provides information related to the amount of debt to the vendor, purchase number, date, payment, and name of the vendor.

Nomor Pembelian	Tanggal	Pembayaran	Hutang
T3 Bicycle Gears Pte			
1	30/09/2021	Rp120.000.000	Rp144.780.000
<b>Total</b>			<b>Rp24.780.000</b>

Page 1 of 1

Picture 25.

Payable Report Source: Authors (2021)

### Receivable Report

This receivable report is designed to find out the total debt that the customer has. This report provides information regarding the amount of debt the customer has, the date, payment, total, and name of the customer.

Nomor Penjualan	Tanggal	Pembayaran	Total
Bambang Panutono			
2	03/10/2021	Rp10.000.000	Rp12.300.000
<b>Total</b>			<b>Rp2.300.000</b>
Proboraras Mudoyo			
4	08/11/2021	Rp8.000.000	Rp13.200.000
<b>Total</b>			<b>Rp5.200.000</b>
<b>Grand Total</b>			<b>Rp7.500.000</b>

Picture 26.

Receivable Report Source: Authors (2021)

### Ledger Report

A ledger report is a corporate financial record book that is a series of several journals and similar account classifications. Ledger reports are used for reports that display all transactions entered with an account code, and users can also see the final balance for each account code from the smallest to largest sequence numbers.

Kode Akun	Tanggal	Keterangan	Debit	Kredit	Total
<b>110 Kas</b>					
01/04/2021		Saldo Awal		Rp0	Rp0
30/09/2021		Sekoran Modal Awal	Rp10.000.000		Rp10.000.000
30/09/2021		Pengambilan Pinis		Rp5.000.000	(Rp5.000.000)
		<b>Total</b>	<b>Rp10.000.000</b>	<b>Rp5.000.000</b>	<b>Rp45.000.000</b>
<b>111 Bank BCA</b>					
01/04/2021		Saldo Awal		Rp0	Rp0
01/04/2021		Sekoran Modal Awal	Rp1.000.000		Rp1.000.000
01/09/2021		Pembayaran ke Vendor		Rp144.780.000	(Rp144.780.000)
01/09/2021		Pembelian Laptop		Rp6.200.000	(Rp6.200.000)
01/09/2021		Pembelian Laptop		Rp10.300.000	(Rp10.300.000)
01/10/2021		Pembelian Dari Pelanggan	Rp10.000.000		Rp10.000.000
01/10/2021		Pembelian Dari Pelanggan	Rp10.000.000		Rp10.000.000
01/10/2021		Pembayaran ke Vendor		Rp12.100.000	(Rp12.100.000)
01/10/2021		Pembelian Poin & Box		Rp22.000	(Rp22.000)
08/11/2021		Pembelian Dari Pelanggan	Rp10.000.000		Rp10.000.000
08/11/2021		Pembelian Dari Pelanggan	Rp10.000.000		Rp10.000.000
		<b>Total</b>	<b>Rp1.000.000</b>	<b>Rp2.488.000</b>	<b>Rp127.488.000</b>

Picture 27.

Ledger Report Source: Authors (2021)

At the stage of the condition after implementation in accounting records and financial reporting at Toys Garden Stores found some differences can be seen compared to before. The differences that can be seen by Toys Garden Stores are as follows: 1) Have an efficient and effective accounting and financial reporting system for Toys Garden Stores to facilitate inputting purchase and sales transactions and viewing reports every period so that no manual recording is needed; 2) Have a supply card that can help quickly check for bicycle supplies in the Toys Garden Store. Toys Garden Stores only need to pay attention to the stock physically whether there is damage that causes a difference with the final balance of the inventory.

### Conclusions

This community service was created to design a Microsoft Office Access accounting recording system that provides many benefits for the Toys Garden Store. The benefits that can be taken by the Toys Garden Store can know the transaction of losses and profits in its business and to produce transactions - transactions every period. The author designed this system according to the needs of the Toys Garden Store from the design of the manufacturer as well as making transactions and financial reports. After designing the system, the implementation of the Toys Garden Store was continued so that they knew the system could run well and minimize the occurrence of errors. The results of the implementation of the system at the Toys Garden Store that has been implemented, the author can determine that the system designed can provide useful things for the Toys Garden Store. The design of an accounting information system program to make it easier for users to manage transaction data, and produce financial reports that are more reliable and correct. The resulting transaction results have the aim of being able to determine decision-making regarding the continuation of the shop owner business.

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