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DESIGNING ACCOUNTING SYSTEM AT UD.TANG

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Abstract

UD. Tang is a micro, small and medium enterprise that sells sago flour and tapioca flour. Recording transactions at UD. Tang is still done manually, recorded in the book owned by the business owner so the owner will find it challenging to know the profit or loss and the development of the business, especially in financial terms. This community service activity aims to establish a system that can produce financial reports that help the owner develop their businesses. The data collection method used in this community service activity is by conducting interviews, observation, and documentation. The result of this community service activity is forms and reports that will help the owner record transactions and produce accurate financial reports. After implementing the system, the business owner does not need to record transactions manually anymore and can find out the condition of the company by viewing reports that the system can generate.

Keywords: *Recording, Accounting, Report*

Introduction

Micro, small and medium enterprises (MSMEs) play an essential role in distributing people's income so they cannot be removed from the community. It can be said that MSMEs are the driving force in national economic progress because of their broad scope in various industrial fields (Hamidah *et al.*, 2019). MSMEs can survive in times of financial crisis that hit the world, showing that MSMEs are an economic milestone, especially in developing countries (Hafni & Rozali, 2017). In Indonesia, most MSMEs have not used accounting information optimally in their business or may not have applied it at all (Savitri & Saifudin, 2018). MSMEs don't realize that financial statements are essential, especially in decision-making. Most MSMEs have limitations in terms of compiling and managing their financial data. The system applied by most MSMEs is done manually so that the information that can be obtained is also reduced and less accurate. In fact, in running their business, entrepreneurs will focus on the benefits received. Financial reports can provide information on business finances, mainly profits and losses, to become a necessary element for MSMEs. Without this financial information, it can also close funding opportunities from loan providers such as banks because they do not have a clear picture of their business to lend funds (Ernawati *et al.*, 2016). Companies that want to develop need to have an adequate accounting system to produce a financial report that can be used as a guide in making decisions. The decision was taken based on

accurate data so that it can be helpful for MSMEs themselves. In addition, technology and computer equipment have become a means for activities during the pandemic. Therefore, the existence of a digital accounting record system is very helpful for MSMEs operations. This digital system will help MSMEs to manage their financial data in the future. UD. Tang also faces these problems. UD. Tang is an MSME engaged in trading, selling sago flour and tapioca flour in the Batam area. This business has been running for five years. Recording financial transactions are still done manually. This makes it difficult for the owner to accurately know the profits and losses obtained from his business activities. The income statement is essential in creating a business development strategy, especially long-term. Inventory recording is also not carried out by the owner so that the owner cannot find out how much stock in his warehouse is damaged or lost. The owner is also not familiar with the system and information technology because the system that had been used is done manually so it will be another challenge for the business owner. The digital recording system is also considered important to MSMEs because of the need to keep up with the globalization era and also its effectiveness. With this problem, the owner is aware of the importance of a good accounting system in running his business. The purpose of the project implementation is to create a simple and accurate accounting system using Microsoft Access applications according to the business owner's needs. The business owner also provides positive support by willing to be the authors' community service partner and providing information data needed to implement the system in UD. Tang. A simple record-keeping system is designed for the owner to record their business financial transactions more efficiently and produce more accurate and timely financial reports to make more informed business decisions.

Methods

The community service activity process is carried out starting from September 2021 - December 2021, starting from the preparation, implementation, and reporting stages. In this activity, primary data was used, which was collected directly from the first party through interviews, observation, and documentation.

Preparation stage

The activity begins with finding a place that will be used for the implementation of the accounting system, then making visits to locations and getting the approval of the business owner to use their business as a community service facility. Then, it was continued by conducting interviews with the business owner. In the interview, a question and answer activity was conducted between the authors and the business owner to obtain information about the company's operational activities. After conducting interviews with the business owner, the next step is followed by making observations. In this observation activity, the authors carefully observe business operational activities. The last stage in data collection is to do documentation. Documentation is carried out to obtain evidence in carrying out this project. The authors collect the evidence in the form of photographs. The authors document proof of transactions, records, and data needed in making this system. With this evidence, the authors can perform data processing to produce the expected output.

Implementation Stage

These are the stage in the implementation stages: (1) Designing an accounting record system based on the problems faced by UD. Tang. The information that has been obtained through interviews is used as the basis for designing an accounting system that starts with creating a list of accounts, forms, queries, and reporting using Microsoft Access; (2) Once the is system is ready, the accuracy and reliability of the designed system are tested through implementation trials, then introduces the designed system to the owner and modifies it if there are deficiencies; (3) Evaluate and improve the system that has been implemented based on the opinion of the owner and supervisor so that the system can be developed even better.

Assessment and Reporting Stage

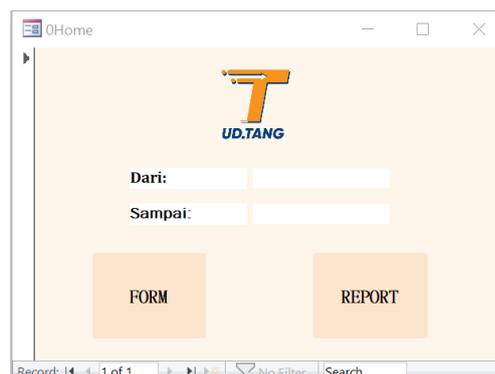
At this stage, the process of preparing and finalizing the community service activity report is carried out accompanied by a process of guidance from the supervisor concerned. In addition, an assessment of community service activity is carried out by the owner of the business. Then, the last stage is collecting the results of the report.

Result and Discussion

The system is designed to produce forms that record transactions and make the required financial reports. The following is the contents of the system, namely:

1. Main Menu

The main menu is the first display that shows up when the user opens the system. On the main menu, there is a column that can be filled with the date which is required to open the report. In addition, there are two buttons, namely the form button and the report button. The form button is used to make it easier for users to input transactions, while the report button contains reports that the business owner can see.



Picture 1.

Main Menu Source: Authors, 2021

2. Chart of Account Form

The chart of account form is used to fill out a list of accounts required for recording transactions. This menu contains account numbers and account names sorted according to their numbering.

Picture 2.

Chart of Account Form Source: Authors, 2021

3. Customer Form

A Customer form is a form used to input customer names. In this form, you can fill in the code and name of the customer who bought products from UD. Tang.

Picture 3.

Customer Form Source: Authors, 2021

4. Supplier Form

A supplier form is used to input suppliers who supply goods to UD. Tang. In this form, you can enter the name of the supplier and the code of the supplier.

Picture 4.

Supplier Form Source: Authors, 2021

5. Inventory Form

The inventory form is used to input products sold by entrepreneurs to customers. In this form, users can fill in the code and name of the product to be sold.

Picture 5.

Inventory Form Source: Authors, 2021

6. Beginning Inventory Form

The beginning stock form is used to input opening stock data from existing products at the beginning of the period. In this form, the user can fill in the number of the form, the start date of the period, item code, item name, and initial stock amount for each product.

Picture 6.

Beginning Inventory Form Source: Authors, 2021

7. General Journal Form

The general journal form is used to record transactions not included in the sales, purchase, purchase payments, and sales receipt journals. In the general journal, enter the date of the transaction, description, journal account of the required transactions, and the amount. According to business activities, the transactions can be in the form of utility costs, depreciation costs, and so on.

Picture 7.

General Journal Form Source: Authors, 2021

8. Sales Form

The sales form is used to record business sales activities in the form of receivables and cash. In this form, fill in the invoice number, transaction date, customer name, and product sold, along with the price. The business owner can view total sales per transaction on this form as well.

Picture 8.

Sales Form Source: Authors, 2021

9. Sales Receipt Form

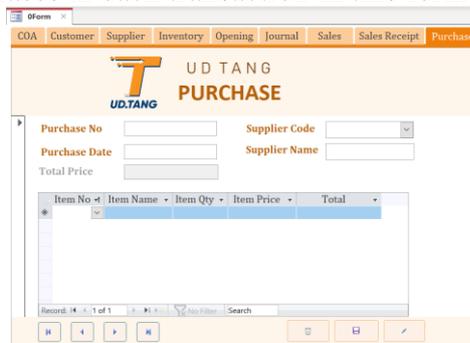
The sales receipt form is used to record sales payments in both cash sales and receivable sales. Users can input settlement data such as the date of settlement, payment method of the settlement, and the amount of settlement.

Picture 9.

Sales Receipt Form Source: Authors, 2021

10. Purchase Form

The purchase form is used to input the purchase of the item sold. The owner can input the purchase number, date of purchase, product name, number of products, and the price of the total product that are purchased. The owner can also find out the total purchases in each transaction in this form.

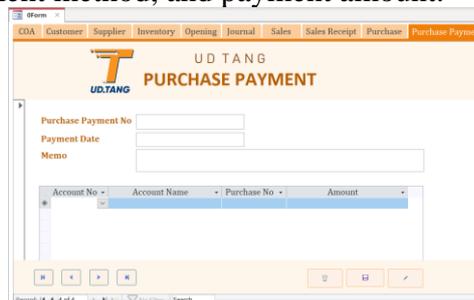


Picture 10.

Purchase Form Source: Authors, 2021

11. Purchase Payment Form

The purchase payment form is used to input purchase payments, both purchases in the form of debt and cash. The owner can input the transaction number, transaction date, payment method, and payment amount.

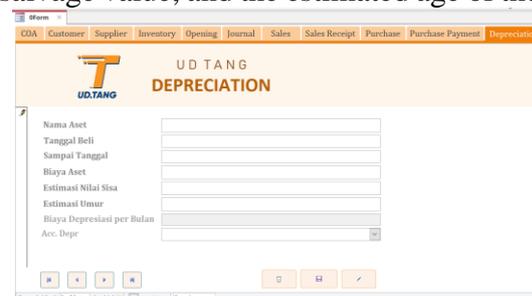


Picture 11.

Purchase Payment Form Source: Authors, 2021

12. Depreciation Form

The depreciation form is used to input assets owned by UD. Tang as well as to determine the age of the asset and the amount of depreciation of the asset each month. The owner can input the name of the asset, the date of purchase, the cost of the asset, the estimated salvage value, and the estimated age of the asset in this form



Picture 12.

Depreciation Form Source: Authors, 2021

13. Statement of Financial Position

The statement of financial position contains the value of assets, liabilities, and equity owned by the company in a certain period. With this report, the business owner can find out the position of their business in terms of financial stability or potential risks.

UD TANG		
STATEMENT OF FINANCIAL POSITION		
01/07/2021-31/07/2021		
Asset		
100 Asset		
101	Cash	Rp0
102	Bank Central Asia (BCA)	Rp0
103	Account Receivable	Rp0
104	Inventories	Rp0
105	Mobil	Rp0
106	Acc. Depreciation - Mobil	Rp0
107	Laptop	Rp0
108	Acc. Depreciation - Laptop	Rp0
		Rp0
Liabilities and Equity		
200 Liabilities		
201	Account Payable	Rp0
300 Equity		
301	Owner's Equity	Rp0
		Rp0

Picture 13.

Statement of Financial Position Source: Authors, 2021

14. Income Statement

The income statement displays the company's profits and losses in a certain period. With this report, the business owner can determine the increase or decrease in the income generated from their business activities.

UD TANG		
INCOME STATEMENT		
01/07/2021-31/07/2021		
400 Revenue		
401	Sales Revenue	Rp0
500 COGS		
501	Cost Of Goods Sales	Rp0
600 Expense		
601	Salary and Wages Expense	Rp0
602	Utilities Expense	Rp0
603	Depreciation Expense	Rp0
604	Delivery Expense	Rp0
605	Office Supplies Expense	Rp0
Net Profit/Loss		Rp0

Picture 14.

Income Statement Source: Authors, 2021

15. Statement of Changes in Equity

The statement of changes in equity displays an increase or decrease in the capital owned by a company in a certain period. This report also describes the increase or decrease in net assets in a period.

UD TANG		
STATEMENT OF CHANGES IN EQUITY		
01/07/2021-31/07/2021		
Beginning Balance, Owner's Equity		Rp0
Profit	Rp0	
Prive	Rp0	
Change		Rp0
Ending Balance, Owner's Equity		Rp0

Picture 15.

Statement of Changes in Equity Source: Authors, 2021

16. Trial Balance

A trial balance is a list that displays all existing accounts along with their balances for a period. With this report, the business owner can determine whether the recording of transactions in the business is balanced or not at the end of the period.

Acc. No	Acc. Name	Debit	Credit	Balances
101	Cash			Rp0
102	Bank Central Asia (BCA)			Rp0
103	Account Receivable			Rp0
104	Inventory			Rp0
105	Mobil			Rp0
106	Acc. Depreciation - Mobil			Rp0
107	Laptop			Rp0
108	Acc. Depreciation - Laptop			Rp0
201	Account Payable			Rp0
301	Owner's Equity			Rp0
302	Drawing/Prive			Rp0
401	Sales Revenue			Rp0
501	Cost Of Goods Sales			Rp0
601	Salary and Wage Expense			Rp0
602	Utilities Expense			Rp0
603	Depreciation Expense			Rp0
604	Delivery Expense			Rp0
605	Office Supplies Expense			Rp0
TOTAL				Rp0

Picture 16.
Trial Balance Source: Authors, 2021

17. Inventory Card

The inventory card displays the existing product's name and the number of beginning stock, incoming stock, and outgoing stock. With this, the business owner can physically check the existing stock whether or not it is following the records made.

Item No	Item Name	Beg Balance	IN	OUT	End Balance
Total		0	0	0	0

Picture 17.
Inventory Card Source: Authors, 2021

18. General Ledger

The general ledger is a record that displays every transaction in business activities. This ledger can be used as a reference in preparing income statements or statements of financial position.

		Debit	Credit	Balances
Asset				
104 Inventory				
31/08/2021	PO/21/08/002 S002	Rp60.187.500	Rp0	Rp60.187.500
31/08/2021	PO/21/08/001 S001	Rp121.320.000	Rp0	Rp121.320.000
				Rp181.507.500
Liabilities				
201 Account Payable				

Picture 18.
General Ledger Source: Authors, 2021

19. Purchase Report

The purchase report displays all purchase transactions at UD. Tang in a certain period. The business owner can use this report to find out the costs incurred in purchasing their inventory.



Purchase Date	Purchase No	Supplier Code	Item No	Qty	Item Price	Total
15/09/2021	PO/21/09/001	S001	1001	1200	Rp120.000	Rp144.000.000
01/09/2021	PO/21/09/002	S002	1002	150	Rp133.750	Rp20.062.500
Total Purchase						Rp164.062.500

Picture 19.

Purchase Report Source: Authors, 2021

20. Sales Report

Sales report displays all sales transactions that exist in a period. From this report, the business owner can find out how many sales are generated per day or month to find out the income from the sales as well.



Sales Date	Sales No	Customer Code	Item No	Qty	Item Price	Total
28/09/2021	INV/21/09/084	C001	1001	10	Rp160.000	Rp1.600.000
30/09/2021	INV/21/09/085	C009	1001	20	Rp160.000	Rp3.200.000
30/09/2021	INV/21/09/086	C010	1001	15	Rp160.000	Rp2.400.000
Total Sales						Rp7.200.000

Picture 20.

Sales Report Source: Authors, 2021

21. Outstanding Payable Report

The outstanding payable report displays the total debt owed by the business owner to its suppliers. From this report, the business owner can determine which purchases have been paid off or not, making it easier for the business owner to pay their business debts.



Purchase No	Purchase Date	Invoice Amount	Pembayaran	Balances	Category
Acal					
PO/21/09/001	15/09/2021	Rp144.000.000	Rp144.000.000	Rp0	LUNAS
Total Hutang				Rp0	

Picture 21.

Outstanding Payable Report Source: Authors, 2021

22. Outstanding Receivable Report

The outstanding receivable report displays the total trade receivables owned by customers. With this report, the business owner will know which sales have not been paid off to make it easier for the business owner to do debt collection to customers.



Sales No	Sales Date	Invoice Amount	Pembayaran	Outstanding	Category
Achen					
INV/21/09/004	02/09/2021	Rp1.600.000	Rp1.600.000	Rp0	LUNAS
INV/21/09/021	05/09/2021	Rp800.000	Rp800.000	Rp0	LUNAS

Picture 22.

Outstanding Receivable Report Source: Authors, 2021

23. Asset List Report

The asset list report displays what assets are owned by the company. This report displays the date the asset is purchased, the expiration date of the asset, the cost of purchasing the asset, the estimated salvage value, the estimated age, the depreciation value of the asset, and also the book value of the asset. This report can make it easier for the owner to find out the value of their assets and make it easier for the owner to find out the monthly depreciation value of assets.

UD TANG								
DAFTAR ASET								
01/06/2021-30/06/2021								
Nama Aset	Dari	Sampai	Biaya	Est. Nilai Sisa	Est. Umur	Depr/Bulan	Acc. Depr	Nilai Buku
15 November 2021								
Page 1 of 1								

Picture 23.

Asset List Report Source: Authors, 2021

After the system has been designed, the next step that needs to be done is to implement this accounting recording system in UD. Tang. The following are the implementation stages:

First Phase Implementation (11 October 2021 – 13 October 2021)

The first implementation is carried out to explain the system designed in outline and show the form and report completed by the authors. The business owner asks the authors to add a memo column to the journal form, sales receipt form, and purchase payment form. The business owner also asks the authors to add a description column to the general ledger to know clearly about the existing transactions. In addition, the business owner also asks authors to add accounts payable reports and accounts receivable reports. The authors also ask the business owner for transaction data to test the system that has been completed.

Second Phase Implementation (14 October 2021 – 23 October 2021)

The second implementation is intended to show revisions to the system. The owner is satisfied with the changes that have been made. The authors then begin to input data on the system. During the data input process, it was found that there was an error in the accumulation of cost of goods sold (COGS) data on the income statement, so the authors immediately corrected the error.

Third Phase Implementation (07 November 2021)

In the third implementation stage, the authors teach how to use the system and explain how the system works to the business owner. The business owner then implements the system.

Fourth Phase Implementation (14 November 2021 – 30 November 2021)

In the fourth stage of implementation, a re-check is carried out whether the business owner finds errors or difficulties when using the system. The authors then explain inputting the beginning balance at the beginning of each month and the depreciation expense at the end of the month according to the nominal on the depreciation form. In this process, an error was found in the asset list report data and inventory card, and the authors immediately corrected this error as well.

Fifth Phase Implementation (12 December 2021) The authors show the revised system in the asset list and inventory card sections in the fifth implementation. The authors also re-evaluate whether there are errors in the system or there are other

difficulties in using the system. The accounting system can still be used by the business owner properly, and it can produce the desired reports.

Conditions After Implementation

Based on the results of the implementation of the system, observing the condition of the company was carried out it is found that there are developments in the company's operations. The developments in question are: (1) The company already has an accurate and practical automatic recording system. With this system, the owner does not need to record transactions manually; (2) The business owner can also find out the financial statements of their business at the end of the period such as income statements, sales reports, and so on. This makes it easier for companies to make decisions; (3) With accounts receivable and payable reports, it makes it easier for the business owner to find out transactions that have not or need to be paid off. This implementation process provides benefits for the business owner and authors. The benefits of these activities are: (1) The authors can increase their knowledge by applying accounting knowledge directly to the business world and contributing to the development of micro, small and medium enterprises; (2) The business owner can use a system that has been well designed which can produce accurate results to assist in recording transactions and financial reporting, in addition, it also makes it easier for the owner to make financial arrangements for their business so that it can be developed even better.

Conclusions

Based on the results of interviews and observations, it is known that UD. Tang is an MSME that has been running its business activities for five years but the business owner still records transactions manually and cannot produce financial reports of their business. Seeing this, the authors design an accounting system that can help the business owner to overcome their problems using Microsoft Access. In the implementation process, there were several errors in the COGS numbers, inventory card, and asset list reports, which the authors later corrected. After implementing the system, the recording system was carried out by UD. Tang becomes smoother and more stable. In addition, the business owner does not need to record transactions manually anymore and can find out the condition of the company by viewing reports that the system can generate. The business owner is expected to implement the existing accounting system in the long term. By implementing this system, the business owner can produce a more accurate report. In addition, the business owner can also teach this system to their colleagues in the future to help record business transactions which can be monitored directly by the business owner.

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