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DESIGNING AN ACCOUNTING RECORD AND FINANCIAL REPORTING SYSTEM AT DURIAN KING

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Abstract

Lack of human resources understanding accounting and lack of knowledge is the main problem at durian king. This causes all Durian King's financial transactions to be previously handled manually. This activity will be started with a survey and interviewing activities to analyze Durian King's operations, implementation, and evaluation. This project has created a recording and accounting reporting using the Microsoft Access program.

The system that has been designed aims to make it easier to record durian king's daily transactions, and help to find out the company's profits, expenses and it will automatically generate financial reports. The financial reports are expected to produce accurate and reliable reports so that these financial statements can be used as a reference for companies in making decisions

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

Introduction

A company is a type of business that performs all processes of production activities in the form of goods or services, aiming to obtain profits on a small, medium, large, and even international scale. Some sort of business includes micro, small, and medium enterprises (MSMEs) which contribute towards economic development alongside the growth of the Indonesian economy (Muheramtohad, 2017). According to Pembangunan *et al.* (2019), the term MSMEs stands for individual entrepreneurship and all corporations fulfilling the definition of microenterprise as required by the law. Several MSMEs currently monitoring the business transactions manually or in a simple way. However, in the age of globalization, all activities that still rely on a manual would be shifted into digitalization using the work system. A company requires relevant, useful, and accurate information throughout the decision making. One of MSMEs' weaknesses in improving company operations is a lack of understanding of the significance of a financial report. Users may use financial statements as a reference when making decisions (Udayana, 2017). Even if they are only SMEs, business owners must pay close attention to accounting records to improve the effectiveness and efficiency of company operations and produce reliable and trustworthy financial reports. As believed by Juita (2016), for MSMEs to succeed, the company should have implemented an accounting system that can generate financial reports to provide an

overview of its financial performance and position, to be able to compare the company's performance over time and between industry's competitors, while assisting operational administration in managing short-term problems such as financing, income, and cash flow. Internal control, in addition to the accounting system, is an important part of a company as it assures the reliability of financial reports, operational efficiency, and effectiveness, as well as compliance with applicable laws and regulations. Moreover, the accounting internal control system seeks to prevent errors and irregularities in the company's operational activities. Internal control can also aid in the tracking of errors that occur during the application of the accounting system, allowing them to be adjusted and corrected.

Durian King is individual ownership of business involved in the import of durians that has not had an accounting record system capable of producing financial reports. Lack of human resources understanding accounting and lack of knowledge is the main problem at Durian King. This causes company maintains simplified records, only manually recapitulates monthly sales, purchases, and stock calculations. As a result, the business owners are unsure of their company's profit and loss and financial position. Therefore, the information may not reflect the actual economic conditions of the store. This study will design an accounting record system to help owners know the financial condition of their business. The owner also shows his support for this research by providing data, helping to provide advice on programs that have been designed so that the program can be used properly.

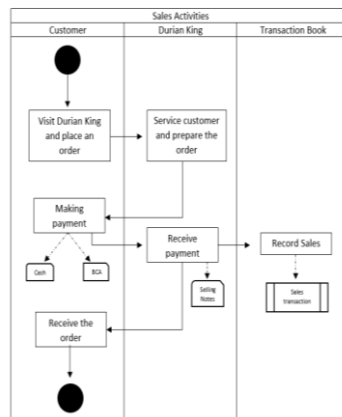
Methods

The data used in carrying out this research is primary data since the information gathering process involves direct responses from sources or respondents (Benuf & Azhar, 2019). The researcher used the following data collection methods, data collection methods consist of surveys and interviews. The survey is a method that refers to a direct observation of the research object, in which the circumstances and operations of the research object are evaluated directly. Interviews are one method of gathering data that involves asking and answering questions directly to the interviewee, Interviews can be conducted face-to-face, zoom meetings, or by telephone. After getting the required data, the author will start designing an accounting record system. At the implementation stage, the author will start 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 a report on the community service program. Business owners and lecturers will provide an assessment of the entire research.

Result and Discussion

Business Flowchart

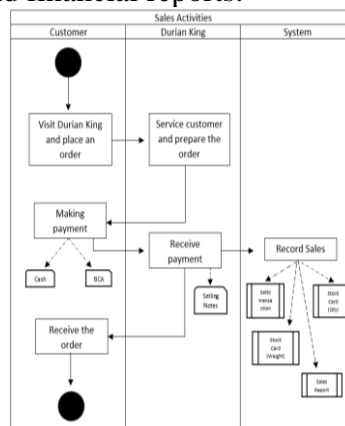
Based on the results of observations, operational activities and transaction recording systems used by Durian King are as follows:



Picture 1.

Business Flowchart (Sales Activity) Source: Author (2021)

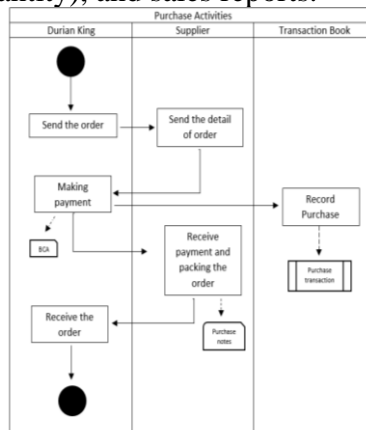
Based on the purchase flow above, Durian King only uses a transaction book that only records incoming and outgoing inventory and nominal purchases, does not have a recording system and financial reports.



Picture 2.

Business Flowchart Development (Sales Activity) Source: Author (2021)

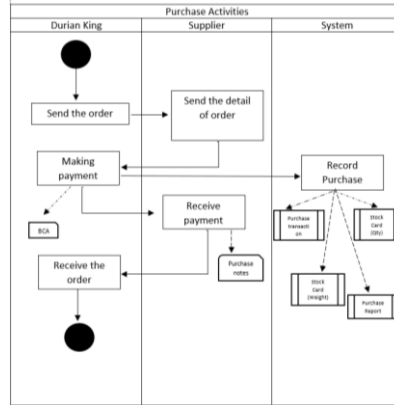
In the development of transaction recording, it is easier to record transactions and this system also automatically generates sales transactions, inventory cards (weight), inventory cards (quantity), and sales reports.



Picture 3.

Business Flowchart (Purchase Activity) Source: Author (2021)

Based on the purchase flow above, Durian King only uses a transaction book that only records incoming and outgoing inventory and nominal sales, do not have a recording system and financial reports.



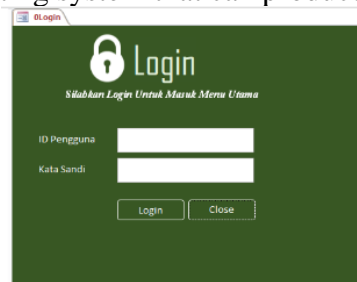
Picture 4.

Business Flowchart Development (Purchase Activity) Source: Author (2021)

In the development of transaction recording, it is easier to record transactions and this system also automatically generates purchase transactions, inventory cards (weight), inventory cards (quantity), and purchase reports.

Accounting System

During conducting surveys and analyzing operational activities and financial recording and reporting. There are several shortcomings in the company's operations, recording, and financial reporting. To overcome the problems and lack of knowledge in the field of accounting, researchers designed a Microsoft Access assist and create an accounting system that can produce adequate financial reports.

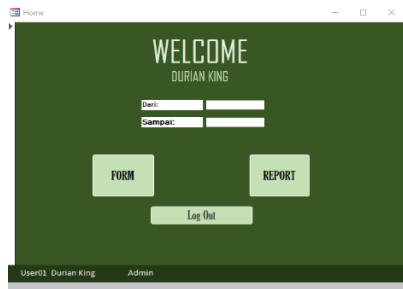


Picture 5.

System's Login Screen Source: Author (2021)

1. Main Menu

This menu is designed to make it easier to use the system in searching forms and reports.



There is a form option that serves to show the entire list of forms that can make it easier to fill in. In the main menu, the entire list of financial statements that have been designed according to the period that has been filled in. Then in the logout column, serves to exit the system.

2. Form Menu

The menu form is designed to be used to access daily transactions such as sales, purchases, and a general journal.



Picture 7.

System's Form Menu Source: Author (2021)

3. Report Menu

The report form is designed to be used to access financial reports. There are several menus such as trial balance, profit, and loss, changes in capital, general ledger, financial position, purchases, sales, inventory cards, and inventory cards (weight).

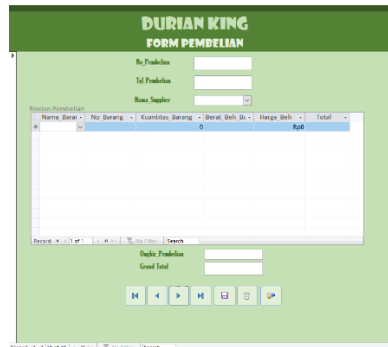
No. Akun	Nama Rekening Akun	Debit	Kredit	Saldo
110	Kas		Rp0	
111	Bank BCA		Rp0	
112	Piutang Usaha		Rp0	
113	Persediaan		Rp0	
114	Hutang Usaha		Rp0	
120	Persediaan		Rp0	
121	Akumulasi Penyusutan Persediaan		Rp0	
210	Hutang Usaha		Rp0	
310	Akumulasi		Rp0	
311	Pinjam		Rp0	
410	Penghasilan		Rp0	
411	Retur Penghasilan		Rp0	

Picture 8.

System's Report Menu Source: Author (2021)

4. Form Submenu

The submenu form is designed to fill in daily transactions such as sales, purchases, and other journals.



Picture 9.

System's Purchase Form Source: Author (2021)

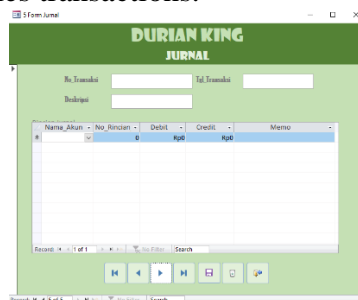
Picture 10 shows the form of the purchase transaction. The purchase form is designed to make it easier to record purchase transactions.



Picture 10.

System's Sales Form Source: Author (2021)

Picture 11 shows the form of sales transactions. The sales form is designed to make it easier to record sales transactions.



Picture 11.

System's General Journal Form Source: Author (2021)

The general journal submenu is used to access and fill in general journal transactions such as salary expenses, rent expenses, and others.



Picture 12.

System's Inventory Form Source: Author (2021)

The inventory submenu is used to access and fill in inventory with the purchase price and selling price of the inventory.

Picture 13.

System's Supplier Form Source: Author (2021)

The supplier submenu is used to access and fill in the inventory supplier information.

Picture 14.

System's Customer Form Source: Author (2021)

Picture 11 shows that the customer submenu is used to access and fill in customer information.

Picture 15.

System's Chart Of Account Form Source: Author (2021)

The account list submenu is used to access and fill in the accounts used by the company.

Picture 16.

System’s Beginning Inventory Form Source: Author (2021)

Beginning inventory submenu is used to access and fill in beginning inventory every month.

5. Report Submenu

Report submenu is used to access all financial reports that have been designed. Automatic financial reports that have been designed are trial balance, profit, and loss, changes in capital, general ledger, financial position, purchases, sales, inventory cards, and inventory cards (weight).

No. Akun	Nama Rincian Akun	Debit	Credit	Balance2
110	Kas			Rp0
111	Bank BCA			Rp0
112	Piutang Usaha			Rp0
113	Persediaan			Rp0
114	Persediaan			Rp0
120	Persediaan			Rp0
121	Akumulasi Penyusutan Persediaan			Rp0
210	Utang Usaha			Rp0
310	Modal			Rp0
311	Prive			Rp0
410	Penjualan			Rp0
411	R retur Penjualan			Rp0

Picture 17.

System’s Trial Balance Report Source: Author (2021)

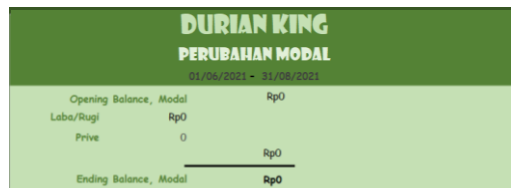
Picture 18 shows the report of the trial balance. Trial balance illustrates the position of assets, liabilities, and capital after posting to the general ledger of each account in a company.

No. Akun	Nama Rincian Akun	Debit	Credit	Balance2
110	Kas			Rp0
111	Bank BCA			Rp0
112	Piutang Usaha			Rp0
113	Persediaan			Rp0
114	Persediaan			Rp0
120	Persediaan			Rp0
121	Akumulasi Penyusutan Persediaan			Rp0
210	Utang Usaha			Rp0
310	Modal			Rp0
311	Prive			Rp0
410	Penjualan			Rp0
411	R retur Penjualan			Rp0

Picture 18.

System’s Income Statement Report Source: Author (2021)

The profit and loss submenu will display the company's profit or loss in the specified period.



DURIAN KING	
PERUBAHAN MODAL	
01/06/2021 - 31/06/2021	
Opening Balance, Modal	Rp0
Laba/Rugi	Rp0
Prive	0
Ending Balance, Modal	Rp0

Picture 19.

System’s Changes in Equity Report Source: Author (2021)

This report provides details of all capital account movements during the accounting period, which are otherwise not available in other financial statements.\



DURIAN KING	
POSISI KEUANGAN	
01/06/2021 - 30/06/2021	
Aset	
100 Aset	
110 Kas	Rp0
111 Bank BCA	Rp0
112 Piutang Usaha	Rp0
113 Persediaan	Rp0
114 Perlengkapan	Rp0
120 Peralatan	Rp0
121 Akum Penyusutan Peralat	Rp0
Liabilitas & Ekuitas	
200 Ekuitas	
210 Utang Usaha	Rp0
310 Modal	Rp0
311 Prive	Rp0
Total	

Picture 20.

System’s Financial Position Report Source: Author (2021)

Picture 21 shows the report of financial position. The statement of financial position serves to determine the condition of the company's assets, debts, and capital in a certain period.

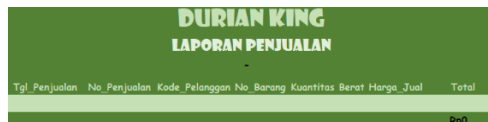


DURIAN KING									
LAPORAN PEMBELIAN									
Tgl. Pembelian	No. Pembelian	Kode Supplier	No. Barang	Kuantitas	Berat	Harga Beli	Ongkir	Pembelian	Total
									Rp0

Picture 21.

System’s Purchase Report Source: Author (2021)

The report on the purchase of goods can also be used by entrepreneurs to determine the performance of the purchasing department as well as an assessment of suppliers.



DURIAN KING							
LAPORAN PENJUALAN							
Tgl. Penjualan	No. Penjualan	Kode Pelanggan	No. Barang	Kuantitas	Berat	Harga Jual	Total
							Rp0

Picture 22.

System’s Sales Report Source: Author (2021)

This one report contains a collection of sales activity information which is presented as material for records and sales analysis.



DURIAN KING						
KARTU PERSEDIAAN						
No. Barang	Nama Barang	Tgl. Transaksi	Kuantitas Awal	IN	OUT	Kuantitas Akhir

Picture 23.

System's Inventory Card (Quantity) Source: Author (2021)

Picture 23 shows that inventory cards are based on the number of goods (quantity) and picture 24 shows that inventory cards are based on inventory weight. In this activity, inventory cards in this system are divided into 2 reports.



No. Barang	Nama. Barang	Tgl. Transaksi	Berat Awal	IN	OUT	Berat Akhir	Harga Beli	Total

Picture 24.

System's Inventory Card (Weight) Source: Author (2021)

Implementation

The time needed from the survey to the evaluation stage is 3 months, starting from 1st September to 20st December 2021. But at the implementation stage, it takes one and a half months, starting from the completion of the system that has been designed and then given to the owner of the company. In the early stages of implementation, through the Microsoft Access application, the researcher explained the basics of accounting and explained the parts contained in the system that had been designed. In the second stage of implementation, through the Microsoft Access application as well, the researcher explains in detail how to record transactions so that they can produce financial reports on the system, then the owner will do trial and error for 2 weeks to find out whether the system design can be used properly or is there still error. In the third stage, which was carried out at the Durian King Store, the author had revised the parts that the owner wanted to add and the parts that still had errors, and then tested until the system was fully implemented. In the last stage, the author evaluates the Durian King party on the system that has been used, whether the system design is well designed so that it can help Durian King in terms of accounting.

Implementation Results

After the introduction and implementation of Microsoft Access, there were several changes compared to before. The changes and benefits experienced by Durian King are as follows:

1. Have a neater and more effective system of accounting records and internal control. The recording of purchase and sale transactions that previously were only written manually now has an adequate system.
2. Can directly view transactions for all accounts according to the desired period which was previously manually accessed in the transaction book. Such the balance of purchases and sales transactions issued and received can be accessed clearly.
3. Have a stock card that can be directly recorded from buying and selling transactions. So that the MSMEs only need to do a physical check, whether there is damage or loss that results in the difference with the final inventory value in the system.

4. Can automatically generate monthly financial reports as well as according to the desired period of the UMKM which is useful or useful to be an illustration for future decision making

Conclusions

Durian King has obstacles, namely not having financial reports that can help for future decision making, accounting records are still done manually, and internal controls are still very simple. Sales, purchases, and inventory transactions are recorded manually on the books per day. Actual inventory amount they have but only through visual stock check. Therefore, the authors designed an accounting record system based on Microsoft Access which aims to help MSMEs have accounting records financial reports by accounting standards.

After implementing an accounting recording system using a system that has been designed, the business owner increases the level of effectiveness and efficiency compared to the manual recording that was done previously. As for some of the author's suggestions to business owners, it is hoped that they can pay attention to financial reports and conduct analysis and comparisons to improve business operations further. Business owners can add deeper insight into accounting science so that the resulting financial reports can be utilized optimally. So far, using the accounting record system, the author also expects suggestions and input for improving the system for the better.

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