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## DESIGN OF ACCOUNTING RECORDING SYSTEM IN KOPERASI KARYAWAN KUSUMA UPND

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### Abstract

Koperasi Karyawan Kusuma has been running its business for 17 years. Over time, Koperasi Kusuma expanded its business by increasing the number of services provided. Therefore, it is necessary to have an adequate accounting record system to record the number of transactions that occur. Koperasi Kusuma's operational activities have been going well by carrying out the necessary transactions to support business activities. However, this cooperative transaction recording system is carried out manually, namely recording on books and applications Microsoft Excel. By maintaining a financial recording system like this when the business is growing, the process of recording transactions and making financial reports will be longer, more complicated, and there are still some transactions that are missed to be recorded. With a slight error in financial records, the financial statements that will be produced will not be balanced. The worker doing the record keeping will need extra time to correct the imbalance. The purpose of this activity is to help overcome the obstacles of accounting records in Koperasi Kusuma SMEs by designing an accounting recording system. The stages of implementing this practical work are through interviews and observations in collecting information, designing a recording system made by the author, conducting system simulations with the previous year's cooperative financial data, and implementing the system on MSMEs. The result of this practical work activity is a simple accounting record system that can produce financial reports and can be used for future decision making.

**Keywords:** *Accounting record system, financial reports, cooperatives*

### Introduction

Economic activities in Indonesia are growing day by day as more people are determined to run a business. Even during the Covid-19 pandemic, it did not become an obstacle for people to build a business, even though it was started from a small business. Driven by the needs of life and increasing public demand, various types of businesses are required to be more advanced or at least survive in order to remain competitive with other businesses (Savitri & Saifudin, 2018). With increasing business activities, skills in managing finances are also needed. Large businesses need a record system to monitor business processes and business developments. However, there are still many small-scale business activities or

generally called Micro, Small, and Medium Enterprises (MSMEs) that run their business without thinking about how important financial management is for a business. Especially in the era of digitalization, accounting records can be done based on technology. With technology-based accounting records, business activities will be greatly assisted in managing their finances. Not only big businesses but MSME actors will be greatly helped by the existence of a simple technology-based accounting recording system. MSME actors who have limited knowledge of accounting records will also be greatly helped by a technology-based financial recording system (Achadiyah, 2019) because the system has automation capabilities that are able to simplify records to be more concise and efficient, so it does not require a lot of time for MSME actors in learning the stages of the accounting cycle (Carey, 2015; Nurbatin & Hermawan, 2018). The accounting record system also produces more accurate financial reports. However, it is unfortunate that it is difficult to find accounting applications that are easy to use and suitable for certain business activities. This reason makes it more difficult for MSME actors to use accounting applications because they are not familiar with technology accounting applications. If a suitable system is found, chances are that the costs incurred will not be small. For this reason, MSME actors are reluctant to use technology-based recording systems. So that the impact is not doing the recording even if it feels enough to know the amount of cash obtained from the sale. There are also those who do the recording but manually. However, manual recording tends to be incomplete or not in accordance with applicable accounting standards, so its reliability is doubtful and consequently will have a major impact on decision making (Andarsari & Dura, 2018; Dewi & Restika, 2018). To overcome the problems above, we need a system that can produce information that is in accordance with accounting standards but is still easy to use.

Therefore, the purpose of this PkM activity is to create an accounting record system that is in accordance with the needs of MSMEs. MSMEs that are partners in PkM activities are the Koperasi Karyawan Kusuma UPND. Koperasi Kusuma is one of the MSMEs in Batam that runs a business in the procurement of goods and services and member savings and loans. This cooperative has been running for 17 years. Koperasi Kusuma's operational activities have been going well by carrying out the necessary transactions to support business activities. Transactions for the procurement of goods and services are carried out such as project work services, drinking water services, car rental services for patrols, loan services, and member purchases of goods. However, the transaction recording system at Koperasi Kusuma is still done manually, namely recording in books and reports generated using the application Microsoft Excel. When conducting interviews with partners, the management of the cooperative said that by maintaining a financial recording system like this when the business is growing, the process of recording transactions and preparing financial reports will be longer, complicated, and there are still some transactions that are missed to be recorded. With a slight error in financial recording, the financial statements that will be produced will not be balanced between reports. The worker doing the record keeping will need extra time to correct the imbalance. The field of procurement of goods and services, as well as savings and loans in this cooperative, can be said to be a field that carries

out large transactions because it involves network leading companies such as Telkom and the number of cooperative members is quite large. Thus, Koperasi Kusuma really needs an accounting recording system that can produce a simple financial report but can help the management, supervisors, and members to see the actual financial condition of the cooperative and assist in future decision makers. Authors and MSMEs need to work together in conveying information and ideas so that recording constraints on MSMEs can be resolved and produce an accounting system that can be used by MSMEs according to the type of business and their needs.

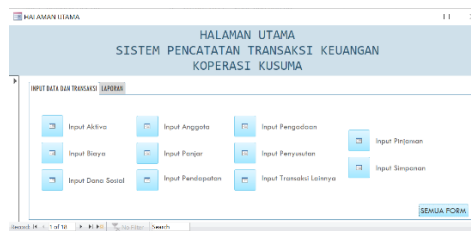
### **Methods**

In carrying out this PkM activity, the method used by the author at the implementation stage is training. The author came to the UMKM place to provide direction on how to operate a system that was specifically designed for Koperasi Kusuma. The method used to collect data is by means of interviews and observations. Interviews were conducted directly with the manager of Koperasi Kusuma who discussed operational activities and the obstacles faced by the cooperative, specifically regarding the accounting records that had been applied so far. Observations made in this PkM activity were by visiting the cooperative directly to see the activities carried out. The author observes how the cooperative enters transactions and how to make financial statements. The implementation of PkM activities starts from September 1, 2021 to December 31, 2021. During this activity period, the authors visited MSMEs to provide information to each other, analyze the previous cooperative recording system, design the system, and compile reports on PkM activities.

### **Result and Discussion**

In September, observations were made to the place of MSMEs, namely Koperasi Kusuma, and asked for permission from the cooperative. After being approved by the cooperative, the authors submit a proposal for activities. After the proposal was approved by the campus and partners, in October the interview stage was held regarding the problems faced and looking for solutions to help MSME problems. From November to December, the designed a system using program Microsoft Access author based on the data that had been collected during observations and interviews. After the design is complete, the author will implement the system and teach the cooperative how to operate the system that has been created. The last stage is the evaluation stage of the partners and the assessment by the supervisor, as well as reporting that the PkM activities have been completed. The outputs of the accounting recording system designed using software are Microsoft Access detailed as follows:

1. Main Page Form



Picture 1. Main Page Form – Data and Transaction Input  
Source: Processed Data, 2021



Picture 2 Main Page Form - Report  
Source: Processed Data, 2021

2. Form Navigation



Picture 3 Navigation Form  
Source: Processed Data, 2021

3. Asset List Form



Picture 4 Asset Input Form  
Source: Processed Data, 2021

4. Member List Form

Picture 5 Member List Form  
Source: Processed Data, 2021

5. Fee Transaction Form

Nomor_Akun	Debet	Kredit
Biaya Administrasi & Umum	Rp500.000,00	Rp0,00
BANK MANDIRI ATM	Rp0,00	Rp500.000,00
	Rp0,00	Rp0,00

Picture 6 Fee Transaction Input Form  
Source: The data is processed, 2021

6. Revenue Transaction Form

Kode_Akun	Debet	Kredit
BANK MANDIRI ATM	Rp5.250.000,00	Rp0,00
Jasa Patroli	Rp0,00	Rp5.250.000,00
	Rp0,00	Rp0,00

Picture 7 Revenue Transaction Input Form  
Source: Data processed, 2021

Transaction Form Social Fund

Nomor_Akun	Debet	Kredit
SHU Dana Sosial	Rp1.000.000,00	Rp0,00
Dana Sosial 2020	Rp0,00	Rp1.000.000,00
	Rp0,00	Rp0,00

Picture 8 Social Fund Transaction Input Form  
Source: Data processed, 2021

7. PanjarTransaction Form

Picture 9 PanjarTransaction Input Form  
Source: Data processed, 2021

8. Procurement Transaction Form

Picture 10 Procurement Transaction Input Form  
Source: Processed data, 2021

9. Depreciation Transaction Form

Picture 11 Depreciation Transaction Input Form  
Source: Processed Data, 2021

10. Loan Transaction Form

**KOPERASI KARYAWAN KUSUMA** INPUT PINJAMAN  
 Senin, 27 Desember 2021 22:27:47

No. Transaksi: PNJM001  
 Nama Anggota: Ismail  
 Jenis Pinjaman: Pinjaman Anggota  
 Tanggal: 01/01/2020  
 Keterangan: ANGSURAN JANUARI 2020

Nomer Akun	Debet	Kredit
Jasa Pinjaman Anggota	Rp0,00	Rp1.872.000,00
BANK MANDIRI ATM	Rp1.872.000,00	Rp0,00
	Rp0,00	Rp0,00

Record: 14 of 1 of 2

Picture 12 Loan Input Form  
 Source: Processed Data, 2021

11. Deposit Transaction Form

**KOPERASI KARYAWAN KUSUMA** INPUT SIMPANAN ANGGOTA  
 Senin, 27 Desember 2021 22:30:32

No Transaksi: SIMP001  
 Jenis Simpanan: SIMPANAN SUKARELA  
 Nama Anggota: Adi Irawan  
 Tanggal: 01/12/2020

Nomer Akun	Debet	Kredit
BANK MANDIRI ATM	Rp45.000,00	Rp0,00
Simpanan Sukarela	Rp0,00	Rp45.000,00
	Rp0,00	Rp0,00

Record: 14 of 1 of 18

Picture 13 Deposit Input Form  
 Source: Processed Data, 2021

12. Other Transaction Form

**KOPERASI KARYAWAN KUSUMA** INPUT TRANSAKSI LAINNYA  
 Senin, 27 Desember 2021 22:35:10  
 Transaksi: Pajak, Alokasi PHU ke SHU, dan Pelaksanaan RAT

Nomer Transaksi: PAJAK2020  
 Tanggal: 31/12/2020  
 Keterangan Transaksi: PAJAK FINAL 2020

Nomer Akun	Debet	Kredit
Pajak Final Tahun Berjalan	Rp19.546.253,00	Rp0,00
BANK MANDIRI ATM	Rp0,00	Rp19.546.253,00
	Rp0,00	Rp0,00

Record: 14 of 1 of 2

Picture 14 Other Transaction Form  
 Source: Data processed, 2021





15. PHU Distribution report

RINCIAN PEMBAGIAN HASIL USAHA KOPERASI KUSUMA	
27/12/2021	
PHU Bersih Tahun 2020	Rp77.797.735,00
Persentase Pembagian SHU	
20% untuk Cadangan	
38% untuk Anggota sesuai besar Simpanan Wajib	
28% untuk Anggota sesuai besar Simpanan/Jasa	
9% untuk Pengurus dan Badan Pemeriksa dan Karyawan	
5% untuk Dana Sosial dan Pendidikan	
3300001	Cadangan Tahun berjalan Rp15.559.547,00
3300002	SHU Bagian Anggota (S. Wajib) Rp29.563.140,00
3300003	SHU Bagian Anggota (S. Sukarela) Rp3.889.886,00
3300004	SHU Pengurus, BP & Karyawan Rp21.783.366,00
3300005	SHU Dana Sosial Rp7.001.796,00

Picture 17 PHU distribution report  
Source: Processed data, 2021

16. SHU Distribution report

Pembagian SHU Anggota KOPERASI KUSUMA								
27-Dec-21								
No.	Nama Anggota	Simpanan Paksa	Simp. Sukarela	SHU Simp. Sukarela	Simp. Wajib	SHU Simp. Wajib	Jumlah Modal	Total SHU
1	Adi Triawan	Rp100.000,00	Rp15.000,00	Rp15.000,00	Rp50.000,00	Rp18.240,00	Rp145.000,00	Rp23.556,20
2	Adrianus	Rp100.000,00	Rp47.000,00	Rp5.316,25	Rp50.000,00	Rp18.240,00	Rp107.000,00	Rp23.556,20
3	Ali Fitri	Rp100.000,00	Rp44.000,00	Rp9.201,38	Rp50.000,00	Rp18.240,00	Rp144.000,00	Rp27.741,40
4	Ali Wismar							
5	Alif							
6	Amaludin							
7	Amri							
8	Astika Panggabean							
9	Aria Subiyanto							
10	Arnold R. Sitompul							
11	Azharwar Aziz							
12	Dani Rachardani							
13	Darwan Tambunan							
14	Deni							
15	Dian Fatra Anggota							
16	Djauzali							
17	Devil Marya Basili							
18	Dia Kaya							
19	Endang Sibaku							
20	Fenta							
21	Hadihadi							
22	Hermanyach							

Picture 18 SHU Distribution Report  
Source: Processed Data, 2021

17. Asset Depreciation Report – Vehicles

DAFTAR AKTIVA TETAP DAN NILAI PENYUSUTAN TAHUN 2020						
Jenis Aktiva	Umur Ekonomis	Tahun Perolehan	Nilai Perolehan	Total Penyusutan	Akumulasi	Nilai Buku
Daihatsu Pick Up	5	28/08/2011	Rp87.000.000	Rp1.233.200	Rp12.753.200	-Rp11.520.000,00
Toyota Avanza	10	20/11/2011	Rp147.600.000	Rp11.520.000	Rp12.753.200	-Rp1.233.200,00

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Picture 19 KBM Depreciation  
Source: Processed Data, 2021

18. Asset Depreciation Report – Office Equipment

DAFTAR AKTIVA TETAP DAN NILAI PENYUSUTAN TAHUN 2020						
Jenis Aktiva	Umur Ekonomis	Tahun Perolehan	Nilai Perolehan	Total Penyusutan	Akumulasi	Nilai Buku
Infocus	4	01/03/2016	Rp4.150.000	Rp880.207	Rp2.857.207	-Rp1.977.000,00
Lemari Kabinet	4	01/09/2016	Rp3.508.000	Rp752.000	Rp2.857.207	-Rp2.105.207,00
Printer EPSON L360	4	01/03/2017	Rp2.800.000	Rp575.000	Rp2.857.207	-Rp2.282.207,00
Pemamas Air	3	01/01/2018	Rp500.000	Rp150.000	Rp2.857.207	-Rp2.707.207,00
AC Panasonic 1/2 PK	3	01/01/2019	Rp3.200.000	Rp500.000	Rp2.857.207	-Rp2.357.207,00

Senin, 27 Desember 2021 Page 1 of 1

Picture 20 PK Depreciation  
Source: Processed Data, 2021

19. Savings List Members

Daftar Simpanan, Modal Penyertaan, dan Bonus Anggota KOPKAR KUSUMA					
27-Dec-21					
No.	Nama Anggota	Simpanan Pakok	Simpanan Sukarela	Simpanan Wajib	Total Modal
1	Adi Irawan	Rp100.000	Rp85.000	Rp60.000	Rp145.000
2	Adrianus	Rp100.000	Rp47.000	Rp60.000	Rp107.000
3	Al Fikri	Rp100.000	Rp84.000	Rp60.000	Rp144.000
4	Ali Warman				
5	Alif				
6	Amiruddin				
7	Amri				
8	Anton Panggabean				
9	Arie Sublyanto				
10	Arnold R. Sitompul				

Picture 21 List of Savings Members  
Source: Processed Data, 2021

20. General Journal

KOPERASI KUSUMA JURNAL UMUM						
27-Dec-21						
Tanggal	No Transaksi	Keterangan	Kode Akun	Nama Akun	Debit	Kredit
01/01/2012	AKTV002	Penyusutan KB-2 2020	1200003	AP Kendaraan Bermotor (Avans	Rp0,00	Rp11.520.000,00
01/01/2012	AKTV002	Penyusutan KB-2 2020	5100003	Biaya Penyusutan Aktiva	Rp11.520.000,00	Rp0,00
01/01/2020	AKTV001	Penyusutan KB-1 2020	1200003	AP Kendaraan Bermotor (Avans	Rp0,00	Rp616.600,00
01/01/2020	AKTV001	Penyusutan KB-1 2020	5100003	Biaya Penyusutan Aktiva	Rp616.600,00	Rp0,00
01/01/2020	AKTV003	Penyusutan FK-5 2020	1200002	AP Peralatan Kantor	Rp0,00	Rp880.207,00
01/01/2020	AKTV003	Penyusutan FK-5 2020	5100003	Biaya Penyusutan Aktiva	Rp880.207,00	Rp0,00

Picture 22 General Journal  
Source: Processed Data, 2021

21. Ledger

KOPERASI KUSUMA BUKU BESAR					
27-Dec-21					
Kode Akun	Nama Akun	Tanggal	Keterangan	Debit	Kredit
1120000	Sisa Trans				
1120100	BANK HANDEB GIBCO				
31/01/2020	Cara Januari			Rp164.295,00	Rp0,00
29/02/2020	Cara Februari			Rp163.313,00	Rp0,00
31/03/2020	Cara Maret			Rp170.507,00	Rp0,00
30/04/2020	Cara April			Rp163.813,00	Rp0,00
31/05/2020	Cara Mei			Rp201.338,00	Rp0,00
30/06/2020	Cara Juni			Rp175.040,00	Rp0,00
31/07/2020	Cara Juli			Rp166.306,00	Rp0,00

Picture 23 Ledger  
Source: Data processed, 2021

22. Worksheet

KOPERASI KUSUMA NERACA LAJUR 27-Dec-21				
Kode Akun	Nama Akun	Debit	Kredit	
1110000	Kas Tunai	Rp0,00	Rp0,00	
1120100	BANK MANDIRI GIBO	Rp407.791,00	Rp0,00	
1120200	BANK MANDIRI ATM	Rp0,00	Rp86.282.972,00	
1130000	Putang Usaha Anggota	Rp211.930.000,00	Rp0,00	
1130001	Putang Usaha (Putang Pelanggan)	Rp0,00	Rp211.930.000,00	
1200000	Fasilitas Bermodal	Rp0,00	Rp0,00	
1200001	Fasilitas Kantor	Rp0,00	Rp0,00	
1200002	AP Fasilitas Kantor (Awaras BP 1637 EG dan Pick Up)	Rp0,00	Rp2.837.207,00	
1200003	Simpanan Sukarela	Rp0,00	Rp12.753.200,00	
1200004	Simpanan Sukarela (Awaras BP 1637 EG dan Pick Up)	Rp0,00	Rp12.753.200,00	
2000001	Biaya Penjualan SAT 2020	Rp2.487.472,00	Rp0,00	
2500000	Dana Sosial 2020	Rp0,00	Rp1.000.000,00	
3000000	Simpanan Pihak	Rp0,00	Rp300.000,00	
3100000	Simpanan Wajib	Rp0,00	Rp180.000,00	
3200000	Cadangan Tahun lalu	Rp0,00	Rp0,00	
3300001	Cadangan Tahun berjalan	Rp0,00	Rp15.559.547,00	
3300002	SHU Bagian Anggota (S. Wajib)	Rp0,00	Rp29.563.140,00	
3300003	SHU Bagian Anggota (S. Sukarela)	Rp0,00	Rp3.889.884,00	
3300004	SHU Pengurus, BP & Karyawan	Rp0,00	Rp21.783.364,00	
3300005	SHU Dana Sosial	Rp0,00	Rp7.001.794,00	
4000000	Jasa Pelanggan Anggota	Rp0,00	Rp1.872.000,00	
4000001	Jasa Pemeliharaan Bening Anggota	Rp0,00	Rp8.379.500,00	
4100000	Jasa Pelayanan Proyek	Rp0,00	Rp21.694.540,00	
4100001	Jasa Air Minum	Rp0,00	Rp5.946.935.487,00	
4100002	Jasa Sewa KEM Pick Up	Rp0,00	Rp36.000.000,00	
4100003	Jasa Hibah/Donasi KIC	Rp0,00	Rp0,00	
4100004	Jasa Patrol	Rp0,00	Rp310.012.063,00	
4200000	Jasa Giro Bank + Admin	Rp0,00	Rp1.275.533,00	
4200001	Jasa Rebi Bank Mandiri	Rp0,00	Rp0,00	
4300000	Pajak Final Tahun Berjalan	Rp19.946.253,00	Rp0,00	
5000000	Biaya Gaji/TB	Rp10.200.000,00	Rp0,00	
5100000	Biaya Pelayanan Proyek	Rp19.694.540,00	Rp0,00	
5100001	Biaya Pemeliharaan KEM	Rp1.500.000,00	Rp0,00	
5100002	Biaya Air Minum	Rp5.427.118.945,00	Rp0,00	
5100003	Biaya Penjualan Aktiva	Rp1.5410.407,00	Rp0,00	

Picture 24 Worksheet

Source: Data processed, 2021

The first thing to do at the time of system design is to create a table. The table will hold all the transactions that will be inputted. After that, a form is created as a place to enter transactions. To become a report, it is necessary to make a query where this stage sorts what fields will appear in the financial statements. The advantage of this system is that each type of transaction is inputted in a different form, because each transaction has a different field, for example, when inputting a savings and loan transaction requires a member's name, while inputting a fee transaction does not require a member's name field. The system also adds several reports that have not been previously made by MSMEs, namely ledgers. The general ledger is very helpful in viewing each transaction based on the account used. The system is specifically designed for MSMEs Koperasi Kusuma, so the author adjusts the way of inputting transactions and financial report results according to the way the cooperative was previously so that the system is almost very adapted to the needs of MSMEs. However, there are still many things that need to be improved on this system, so that in the future the author will continue to make changes if needed.

**Conclusions**

After the system was implemented in MSMEs, the cooperative became more efficient and faster in inputting transactions and producing financial reports, which previously needed to be input manually and alternate sheets. Decision making becomes faster because financial statements are ready to be made faster than before. The benefit that can be obtained from this PkM activity is that the cooperative gets a simple accounting record system that if it can help reduce the obstacles faced so far. The resulting financial reports can help the cooperative make decisions because they know the financial condition more quickly. This activity is also beneficial for academics. PkM activities directly and indirectly provide a lot of experience and knowledge for students, both in the system design process, the ability to analyze a case and successfully find solutions, hone

creativity, and know the business processes of a business. This activity is expected to provide benefits for readers in adding research materials and new insights, especially in designing a better system. Suggestions for the next PkM activity is to add financial reports that are in accordance with accounting standards. And it is hoped that the next system design will pay more attention to aesthetics both on forms and financial reports. And the author also hopes that the next system can be designed even more simply but produces the same results so that later users can use the system continuously. The author would like to thank all parties who helped in the process of this PkM activity. The first is to God Almighty because in His participation the author can complete this activity well. The authors also thank the supervisor, Mrs. Erna Wati SE, MM, and the Batam International University Accounting Study Program Team who have guided the process of this activity by providing a lot of information. The author is also grateful to Mrs. Melianasari Setyaningrum as the cooperative who is willing to cooperate and guide the author in the process of PkM activities in providing very complete information. And finally, the writer's family and friends, who always give encouragement to work on this activity to completion.

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