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PREPARATION OF ACCOUNTING SYSTEM IN JEWEL JOURNEY AUTO WASH

Kennardi Tanujaya¹, Reny²

^{1,2}Universitas Internasional Batam, Kota Batam, Indonesia

Email of correspondence: kennardi.tanujaya@uib.ac.id¹, 1842187.Reny@uib.edu²

Abstract

This social dedication aims to create an accounting record system for Jewel Journey Auto Wash or JJ Auto Wash that can be implemented in business operations. JJ Auto Wash is a service business that has been running for 1.5 years. Based on the information obtained, JJ Auto Wash has problems in the recording system and the preparation of business financial reports. Instead of accounting recording system JJ Auto Wash still uses manual method to record transaction occurred in a notebook. The method that will be applied in this research is the waterfall method which begins with analyzing, designing the system, testing and implementing the system. The result of this study is an accounting record system developed using Microsoft Access which can record and print financial reports for a certain period for JJ Auto Wash. Hopefully JJ Auto Wash will keep using this recording system, in order to produce better financial reports. Hopefully in the future, the dedication is able to engaged more sectors such as trade dan manufacturing.

Keywords: *Accounting System Recording, Microsoft Access, Waterfall*

INTRODUCTION

The development of micro, small and medium enterprises (MSMEs) is the most important pillar of economic growth in Indonesia, where according to data from the Ministry of Cooperatives and SMEs that the number of MSMEs currently reaches 64.2 million with a contribution to gross domestic product (GDP) of Rp 8.753,89 trillion. Another contribution from MSMEs to Indonesia is that it can absorb 97% of the existing labors and raise funds for as much as 60.4% of the total investment in 2021 (Limanseto, 2021). Likewise, the city of Tanjung Pinang increases in the number of MSMEs by 76% when compares to the number registered in 2019. The existence of MSMEs can overcome the increase in poverty, where the increasing number of MSMEs also creates job vacancies for the unemployed. Micro, Small and Medium Enterprises (MSMEs) are individual businesses founded by businessmen who have entrepreneurial, creative and innovative spirit to develop the opportunities (Handini & Kanty, 2019). However, businessmen lack of important understanding of business operations that is not only limited to increase the sales rate, but also about understanding and knowledge of business developments so that they can make the right decisions.

The existence of a reliable accounting system can assist businessmen in recording transactions that occur in detail and create quality financial reports for businessmen (Muljanto, 2020). Most MSMEs still apply traditional or manual accounting recording systems, as well as Jewel Journey Auto Wash or JJ Auto Wash. JJ Auto Wash has been operating for approximately 1.5 years but still does not have a reliable accounting record system in the bookkeeping process, where the bookkeeping process is only based on manual records regarding business receipts and expenses. This problem occurs due to a lack of awareness about the importance of the role of accounting, financial reports and accounting recording systems that can assist in making policies that will be applied to business operations. The purpose of a reliable accounting record system is not only used by large-scale businesses but also medium and small scales. All businesses in Indonesia are required to apply financial statements in accordance with existing Financial Accounting Standards. For small businesses which are not public companies, they only need to follow Financial Accounting Standards for Entities Without Public Accountability (SAK ETAP).

METHODOLOGY

The dedication method used is the waterfall method or linear sequential. The waterfall method is a method which implementation stages are designed sequentially and sustainably like a waterfall (Purnia *et al.*, 2019). This dedication begins with analyzing JJ Auto Wash problems, designing systems, testing and implementing systems.

Data collection technique

Data collection in this dedication uses primary data. Primary data is data obtained directly from the main source. The data collection technique consists of two stages, interviews and observations (Bintari, 2020):

a) Interview

Interview is a question and answer session in purpose of obtaining information about the activities to be carried out. It is possible to obtain operational activities details and problems that encountered.

b) Observation

Observation is carried out by conducting direct visits to the location to obtain detailed information about activities.

External Design Process

The design process begins with conducting interview and direct observation to JJ Auto Wash to find out the conditions, operational activities, problems faced and the needs for the system to be designed and get approval from JJ Auto Wash to be used as objects in this dedication. The design of the recording of this accounting system will be carried out by using Microsoft Access after understanding JJ Auto Wash business. Then the design is continued by starting to design an accounting record system with Microsoft Access. This system is designed to have a main menu that functions to select the relevant reporting period so that the resulting financial statements will be in accordance with the desired period. The features available in the system are tables, queries, forms and reports. The designed reports consist of trial balance report, statement of financial

position, income statement, statement of changes in equity, purchase report and income report. The system that has been designed will be tested to check whether there are problems or errors when recording transactions to financial reports. After the testing is done, if there are no problems with the system, it will be continued by implementing the system to JJ Auto Wash.

Implementation Stage

1. Preparation Stage

In the first week of July 2021, the author began to search for MSMEs that could be used as objects for dedication. In the second week, the author got MSMEs to serve as objects, namely JJ Auto Wash and made direct observations and interviews with the owner of JJ Auto Wash. The results of the author's interview found that all transaction recordings and JJ Auto Wash's financial reports were still not designed into the system and still using the manual method. Then the author has also received approval from the owner for a proposal to design an accounting record system for JJ Auto Wash.

2. Implementation Stage

The dedication process starts by designing a system for JJ Auto Wash after understanding business operational activities. This recording system is designed and guided by the lecturer. Meeting will be hold to discuss with the owner in adjusting the business design system. Author can implement the system successfully with the help and cooperation from the owner and lecturer.

3. Assessment and Reporting Stage

After implementing the system to JJ Auto Wash, the author asks for advice or input from the owner of JJ Auto Wash after using the system. Followed by the author will make a dedication report at JJ Auto Wash and the lecturer will have a virtual meeting with the owner to conduct an assessment.

Implementation Schedule and Budget

Attached is the schedule of implementation in dedication at JJ Auto Wash:

No.	Activity	Date
1	Search for a SMEs	01 July – 02 July 2021
2	Survey to the location of JJ Auto Wash	03 July 2021
3	Conduct interview with the owner of JJ Auto Wash	05 July – 09 July 2021
4	Prepare proposal for this dedication	10 July – 14 July 2021
5	Collecting data to start design system	01 August – 30 August 2021
6	Designing the system	01 September – 30 October 2021
7	Testing the system after it done	01 November 2021
8	Implement the system	03 December 2021
9	Prepare the dedication report	03 November 2021 – 10 December

		2021
10	Finalize the dedication report	31 December 2021

Attached is the schedule of budget in dedication at JJ Auto Wash:

No	Design	Budget Type	Vol	Unt	Amount
1.	Observation and interview	Consumption cost	5	time	Rp 300,000
		Transportation costs	4	time	Rp 600,000
2.	External design	Module preparation fee	1	time	Rp 1,000,000
		System design costs	1	time	Rp 1,200,000
3.	External implementation assistance	Internet Fee	1	time	Rp 400,000
		Consumption cost	5	time	Rp 300,000
4.	Report generation	Stationery costs	1	time	Rp 400,000
		Other costs	1	time	Rp 800,000
Total Budget					Rp 5.000.000

RESULTS AND DISCUSSION

Accounting Recording System Design

The design of this accounting record system aims to assist and facilitate JJ Auto Wash in overcoming the problems that the owner faces. This recording system is designed according to the needs of JJ Auto Wash so that it can produce financial reports in accordance with the applicable Financial Accounting Standards:

Main Menu Form

The main menu form is the main display that appears when the system starts. This form is designed with a date feature where the owner can choose to display the database and reports for the certain period. The report menu consists of financial reports, purchase reports and income reports. While the database menu consists of list of accounts, list of customers, list of suppliers, list of items, list of services, purchase form, revenue for and general journal form.

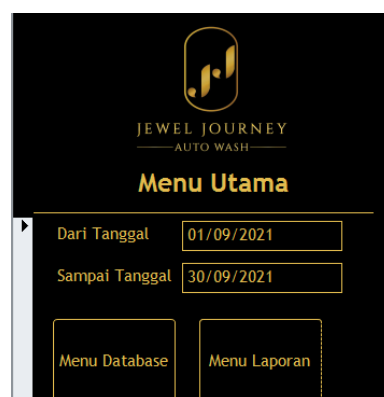


Figure 1 Display of the main menu of the JJ Auto Wash accounting record system,Source: Data processed, 2021

Account List Form

The account list form is designed according to the transactions of JJ Auto Wash's business. This form is designed from an account list table consisting of account header no, account header name, account number detail, account name detail and initial balance. This form is also equipped with various buttons such as print button to print list of account names, close form button to close the form page , add record button to add a new list of account names, delete record button to delete the list of saved account names, save record button to store a list of account names that have been inputted, first record button to display a list of the first account names, previous record button to display a list of previously saved account names, next record button to display a list of the next account names and last record button to display a list of the most recent account names. In this recording system the list of accounts is categorized into assets, liabilities, equity and income.

No Akun Header	Nama Akun Header	No Akun Detail	Nama Akun Detail	Saldo Awal
100	Ases	101	Kas	
100	Ases	102	Bank	
100	Ases	103	Piutang	
100	Ases	104	Perlemakayan	
100	Ases	105	Sewa dibayar dimuka	
100	Ases	106	Persediaan	
200	Liabilitas	201	Utang Usaha	
200	Liabilitas	202	Utang PPh Final	
300	Ekuitas	301	Modal	
300	Ekuitas	302	Prive	
400	Pendapatan	401	Pendapatan	
600	Hibah	601	Hibah Gaji	

Figure 2 Display form a list of account names accounting system of JJ Auto Wash,Source: Data processed, 2021

Customer List Form

The customer list form is designed to record the customer code, customer name and customer address. This form is designed using a customer table with field name such as customer code, customer name and customer address. The owner of JJ Auto Wash can record the data of each customer according to the code, name and address of the customer that has been determined in order to make it easier for the owner to remember his customer data.

Kode Pelanggan	Nama Pelanggan	Alamat Pelanggan
001	Walk In Customer	Tanjung Pinang

Figure 3 Display of the customer list form for the JJ Auto Wash accounting system Source: Processed data, 2021

Supplier List Form

The supplier list form is designed to record new supplier data. The data can be added to the supplier list and this form can make it easier for owners to view supplier data. This supplier list form has an input function similar to the customer list form.

Kode Pemasok	Nama Pemasok	Alamat Pemasok
2001	PT. Bestindo Persada Bintan	Komp Metro Industrial Park Blok C No 12A

Figure 4 Display of the JJ Auto Wash accounting system supplier list form ,
Source: Processed data, 2021

Item List Form

The item list form is a form to record the supplies needed by JJ Auto Wash in carrying out its operational activities. This form is designed using a previously created list of item name, item number and item price. This form is also equipped with buttons such as print, close form, new record, delete record, save record, first record, previous record, next record and last record.

No Item	Nama Item	Harga
1001	Sabun	Rp230.000
1002	Kain Lap	Rp50.000

Figure 5 Display of item list form for JJ Auto Wash accounting system,
Source: Processed data, 2021

Service List Form

The service list form is to display the types and rates of services offered by JJ Auto Wash. This form is designed to have an input function similar to the item list form and it has button function similar to the previous form . Owners and employees can easily add or change new types and rates and service codes.

No Jasa	Nama	Harga
SE001	Regular Wash MK	Rp45.000
SE002	Regular Wash MS	Rp40.000
SE003	Regular Wash MB	Rp55.000
SE004	Body Wash MK	Rp35.000
SE005	Body Wash MS	Rp40.000
SE006	Body Wash MB	Rp45.000
SE007	Motor Wash MK	Rp15.000
SE008	Motor Wash MB	Rp20.000

Figure 6 Display of the JJ Auto Wash accounting system service list form,
Source: Data processed, 2021

Purchase Form

This purchase form is designed with an output that is almost same as a purchase receipt which records every purchase of supplies that occurs. Previously, owners did not record in detail the purchases that occurred in manual. While with this purchase form the owner can make detailed records of each purchase. This form can also make it easier for the owner to see the history of previous purchases. The display of the form contains the purchase number, date, description, supplier code and total. In the subform purchase detail, there are columns for item number, name, quantity, price and total. This subform also makes it easier for owners to input purchase details directly for the purchase form.



Figure 7 Display of the purchase form for the JJ Auto Wash accounting recording system Source: Data processed, 2021

Revenue Form

The revenue form records the income that occurs. The income form output presented is similar to the purchase form output and it has the same function as the purchase form. This form records revenue in detail and it is accompanied by customer data. The detailed income subform records in detail the income received every day.

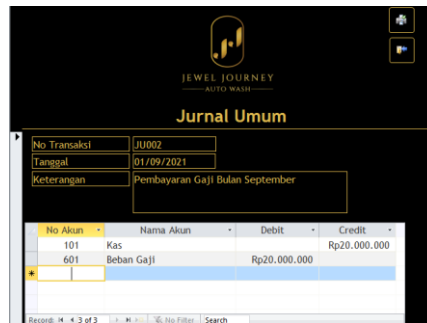


Figure 8 Display of the income form of the JJ Auto Wash accounting recording system, Source: Processed data, 2021

General Journal Form

The general journal form records transactions that occur in addition to purchase and income transactions such as expenses that need to be issued each

month. This form is made from a general journal table that has been designed previously, such as the transaction no column, transaction date, description and subform journal detail. The subform journal detail that recorded in the debit and credit columns must be in balance



No Transaksi	JU002		
Tanggal	01/09/2021		
Keterangan	Pembayaran Gaji Bulan September		
No Akun	Nama Akun	Debit	Credit
101	Kas		Rp20.000.000
601	Beban Gaji	Rp20.000.000	

Figure 9 Display of the general journal form of the JJ Auto Wash accounting recording system Source: Data processed, 2021

Trial Balance Report

The trial balance report is a report that produces information about the accounts that occurs in a period, in the trial balance report the figures presented must be balanced on the debit and credit sections. If the two parts are not balance, it is possible that an input error occurred in the transaction that occurred. This report is designed from a trial balance query that has been made previously. This report format consists of account number, account name, debit and credit and a close form button that closes the report page. The owner can find out the ending balance of each account.



No Akun	Nama Akun	Debit	Credit
101	Kas	Rp88.355.000	Rp0
102	Bank	Rp0	Rp0
103	Piutang	Rp0	Rp0
104	Perlengkapan	Rp1.600.000	Rp0
105	Sewa dibayar dimuk	Rp38.500.000	Rp0
106	Peralatan	Rp179.800.000	Rp0
201	Utang Usaha	Rp0	Rp22.560.000
202	Utang PPh Final	Rp0	Rp170.075
301	Modal	Rp0	Rp280.000.000
302	Dividen	Rp0	Rp0

Figure 10 Display of the trial balance report of the JJ Auto Wash accounting recording system, Source: Processed data, 2021

Income statement

The income statement is a report that displays the income and expenses generated and incurred during a period. This income statement is made from a previously designed profit and loss. Query given the criteria for account no so that the report only displays account numbers that are more than 400. In this report the owner can find out how much net profit is generated in a period.

Laporan Laba Rugi		
01/09/2021-30/09/2021		
Pendapatan	Pendapatan	Rp34.015.000
Subtotal		Rp34.015.000
Beban		
	Beban Gaji	(Rp20.000.000)
	Beban PPh Final	(Rp170.075)
	Beban Listrik	(Rp1.500.000)
	Beban Air	(Rp1.000.000)
	Beban Sewa	(Rp1.500.000)
	Beban lain-lain	(Rp320.000)

Figure 11 Display of the income statement of the JJ Auto Wash accounting recording system, Source: Processed data, 2021

Statement of Changes in Equity

Statement change in equity report is a report that shows changes in the increase or decrease in the equity of Auto JJ Wash's business. This report is made from the query of changes in equity by displaying the initial capital, operating profit or loss and ending capital. The balance of operating profit or loss that appears in this report is obtained from the operating income statement.

Laporan Perubahan Ekuitas	
01/09/2021-30/09/2021	
Modal	Rp280.000.000
Laba Bersih	Rp5.524.925
Modal Akhir	Rp285.524.925

Figure 12 Display of the statement of changes in equity of the JJ Auto Wash accounting recording system, Source: Processed data, 2021

Statement of Financial Position

Statement of financial position is a report that displays assets, liabilities and equity in a period. This report is also similar to the previous report which is designed using a financial position query consisting of account type, account detail number, account detail name and account balance. The owner can know each account and its balance after being grouped in detail.

Laporan Posisi Keuangan		
01/09/2021-30/09/2021		
No Akun Detail	Nama Akun Detail	BS Value
Aset		
101	Kas	Rp88.355.000
102	Bank	Rp0
103	Piutang	Rp0
104	Perengkapan	Rp1.600.000
105	Sewa dibayar dimuka	Rp38.500.000
106	Peralatan	Rp179.800.000
	Total	Rp308.255.000
Liabilitas dan Ekuitas		
201	Utang Usaha	(Rp22.560.000)
202	Utang PPh Final	(Rp170.075)
301	Modal	(Rp285.524.925)
	Total	(Rp308.255.000)

Figure 13 Display of the financial position report of the JJ Auto Wash accounting recording system Source: Data processed, 2021

Purchase Report

Purchase report is a report that serves to display in detail each purchase that occurs in a certain period. This report is designed from a purchase report query that has been made previously by connecting the supplier list table, purchase details and purchase transactions.



Tanggal Pembelian	Kode Pemasok	Nama Pemasok	Amount
02/09/2021	P001	PT. Bestindo Persada Bintang	Rp460.000
16/09/2021	P001	PT. Bestindo Persada Bintang	Rp150.000
23/09/2021	P001	PT. Bestindo Persada Bintang	Rp230.000
Total			Rp840.000

Figure 14 Display of the purchase report for the JJ Auto Wash accounting recording system, Source: Processed data, 2021

Revenue Report

The revenue report displays in detail the revenue that occurs in a period. This report is designed similarly to a purchase report created from a revenue report query by displaying the revenue date, customer code, customer name and amount.



Tanggal Pendapatan	Kode Pelanggan	Nama Pelanggan	Amount
01/09/2021	C001	Walk In Customer	Rp1.410.000
02/09/2021	C001	Walk In Customer	Rp1.170.000
03/09/2021	C001	Walk In Customer	Rp1.755.000
04/09/2021	C001	Walk In Customer	Rp2.100.000
05/09/2021	C001	Walk In Customer	Rp1.860.000
06/09/2021	C001	Walk In Customer	Rp1.790.000
07/09/2021	C001	Walk In Customer	Rp1.295.000
08/09/2021	C001	Walk In Customer	Rp715.000
09/09/2021	C001	Walk In Customer	Rp1.735.000

Figure 15 Display of income reports for the JJ Auto Wash accounting recording system Source: Processed data, 2021

Output Implementation Process

The author implements an accounting record system for the owner of JJ Auto Wash. The system implemented is a system designed by the author in accordance with the needs required by the JJ Auto Wash business in recording its operational activities.

1. First Phase Implementation

After the system has been designed, will be implement the system directly to the owner of JJ Auto Wash. The first step the author takes is to help the owner install the Microsoft Access application. Then copy the system file that has been designed and briefly explain how the Microsoft Access application works.

2. Second Phase Implementation

The author explains the features, menus and buttons on the system designed to the owner so that the owner can easily understand it. Then proceed by starting to fill in the data into the available tables starting from the account list table, customer list, supplier list, list of goods and list of services. The author also negotiates with the owner regarding the list of accounts needed whether it requires additional or subtracting accounts from the list that has been made by the author. The results of negotiations with the owner create the temporary list of accounts that can be used. For filling in customer data, suppliers, goods and services there are no problems because previously owner has recorded it in the notebook.

3. Third Phase Implementation

In the second stage, after explaining the table, it is continued with an explanation of how to use the various forms. The author guides the owner to input November transaction data based on data from the owner's notebook. Inputting data into the form list of accounts, customers, suppliers, items, services, purchases and owner's income does not encounter problems, but to input the general journal form the owner is a bit confused with the journal account that must be entered because owner does not have accounting knowledge. Therefore, the author conducts a brief discussion of how to record accounting and determines the right account for the journal to be recorded. The author also explains the types of reports that are designed and the function of the reports to the owner. The report is displayed after the owner has finished entering the November transaction. The author describes in detail the buttons and data available in the report.

4. Fourth Stage Implementation

This stage is the last implementation stage, the owner continues inputting November transactions until it is finished and displays the financial reports. The author explains to the owner that the report will be compiled automatically when a period's transactions has been entered.

Condition After Implementation

Conditions after the implementation of the recording system to the owner of JJ Auto Wash. There are various changes occurred after using the designed recording system:

1. Transactions that occur every day can be recorded in detail
2. The owner can see the history of transactions that have occurred any time
3. Purchases and revenues are recorded into the system according to existing notes
4. Expenditure on costs can be recorded in detail
5. The profits and losses experienced can be seen in detail in the available business income statement
6. Other reports are also available such as trial balance reports, changes in equity, financial position, income and purchases

CONCLUSIONS AND SUGGESTIONS

JJ Auto Wash is one of the MSMEs in the city of Tanjung Pinang and still uses traditional recording or does not have an accounting recording system. Business records only record revenues and purchases that occur, so the owner cannot know in detail the development of the business and the profits generated in a period. This dedication is expected to help JJ Auto Wash in recording its business transactions and understanding the importance of the existence of an accounting recording system. This dedication begins by analyzing the problems and constraints faced by JJ Auto Wash. The author starts designing an accounting record system according to the activities and the needs of the owner and follows by implementing the system that has been designed. In carrying out this dedication process, the author also faces various obstacles but can be resolved properly under the guidance of lecturers and cooperative from the owner. Changes that occur after implementing the system designed for JJ Auto Wash can be seen from the results of recording transactions that occur every day to be more detailed and structured so that the output results of the resulting financial statements are in accordance with applicable accounting standards. It is useful for owners in making decisions for JJ Auto Wash business development in the future. For further dedication writers, it is expected to be able to do dedication to MSMEs engaged in trade or manufacturing. The system designed also support the calculation of the tax payable so the owner can easily find out the tax payable in one period.

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