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DESIGN OF ACCOUNTING RECORDING SYSTEM BASED ON MICROSOFT OFFICE ACCESS AT TOKO ASLI MOTOR

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Abstract

Toko Asli Motor is a small and medium enterprises that operates as an automotive sparepart distributors. Toko Asli Motor still using an inaccurate and inefficient accounting record. The accounting record of Toko Asli Motor was stored manually in microsoft excel and only record the number of sales based on issued invoices. Accounting record system from Toko Asli Motor couldn't produce an accurate financial statement. Toko Asli Motor yet to record inventory mutations, therefore problem usually occurs when confirming the amount of inventory left in the store. The purpose of this community services is to design an accounting recording system which can produce accurate financial statements and also other supporting reports. The beginning process is to accumulate bunch of datas regarding Toko Asli Motor by using observations and interviews. The accumulated data later will be used to analyze problems and needs from Toko Asli Motor in accounting records. The next step is the designing step of accounting record system in accordance with the needs of Toko Asli Motor. The finished system will be given to Toko Asli Motor and later on will conduct training of how to use the system. Designed system aims to fix previous accounting record of Toko Asli Motor. For the next community services, a more complex and in accordance with applicable financial accounting standards is to be expected.

Keywords: *Financial Report, Microsoft Office Access, Accounting Information System*

preliminary

Micro, Small and Medium Enterprises (MSMEs) play an important role in increasing progress and economic recovery in a country. MSMEs have a large number of industries and there are various kinds of economic industrial sectors. MSMEs have become a point that investors pay attention to carry out investment activities. The contribution of MSMEs in increasing the Gross Regional Domestic Product (GRDP) is quite significant. The type of business that is MSMEs can be seen as a savior of a country's economy (Gonibala et al., 2019). Most of the MSMEs have had the classic problem of not compiling financial reports. This results in owners, managers, potential investors, and creditors not being able to assess and obtain information about the finances of the MSMEs (Prastika & Purnomo, 2019). The preparation of financial statements is very helpful for companies in knowing the financial condition and providing financial information to external parties for

certain purposes. Understanding financial statements is important in developing a business (Rahmayuni, 2017). According to Ernawati Asyikin and Sari (2016) that the MSME managers do not have the desire to record every financial transaction because it is considered too inconvenient to do the bookkeeping. MSMEs will be very difficult to develop if the financial statements are not prepared properly and correctly. Based on the problems described, the financial statements have an important role in assessing the company's performance and the basis for making decisions for the development of the company. The purpose of this activity is to design an accounting recording system that is accurate and efficient and can be implemented by business owners so that it can assist in the process of accounting records and preparing financial reports. With the help of this system, the owner can determine the best decision to advance his business based on the available financial reports.

Problem

Toko Asli Motor was established in 1990 but still maintains traditional records by recording the number of sales and purchases that occur. Toko Asli Motor is a business engaged in the distribution of car spare parts. Toko Asli Motor has a limited human workforce because operational control activities are carried out by the owner and employee (one). In addition, the owner does not have a stock card, account receivable card, and account payable card. The owner cannot know the amount of remaining inventory so that there is difficulty in ordering goods to suppliers. The owner also does not have a credit card and credit card which creates difficulties in knowing the remaining balance of payables and receivables from suppliers and customers. The financial statements are difficult to prepare because the recording of transactions is not optimal and complete, so it is difficult for owners to find out information related to profit or loss as well as financial position for business owners. Owners find it difficult to make the right and good decisions for future business development.

Method

The method used in the PKM is the training method. Training will be carried out to store employees in accessing the system that has been designed by the author. Training is carried out in stages for employees to make it easier to understand the use of the system. The data used in the PKM is primary. PKM data is directly obtained from research subjects through observation and interviews (Indriantoro & Supomo, 2014). The author visited the Toko Asli Motor located at Jalan Sriwijaya Komplek Pelita Square Blok I No. 7-8 from June 5 to June 10, 2021 to obtain approval from the owner of the Toko Asli Motor to make his business an object of PKM. The author conducted observations and interviews with the PKM to find out the business operations and the difficulties being faced. The data will be used as support to assist the author in designing the Accounting Recording System.

Discussion

(1) Implementation/Implementation

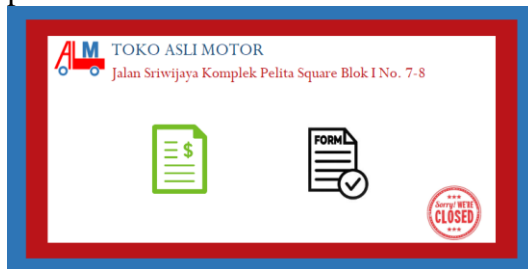
The implementation stage starts from September 1, 2021 to December 31, 2021. The first stage is to explain how to use the accounting recording system that has been designed for the employees of Toko Asli Motor. The second stage is that employees are asked to input transactions and provide suggestions on the system

that has been designed. The third stage is the author improves the system according to suggestions from employees and performs a final check to avoid errors from the designed system.

(2) Outcomes achieved

1. Main Menu

The main menu is divided into 2 parts, namely financial reports and forms. The Main Menu is designed to make it easier for store owners and employees to access the desired activities. The form button is used for transaction input activities and the financial report button is used to view the output of transaction input activities. The closed button in the main menu also makes it easier to close the system. The main menu will automatically appear when the system is opened.

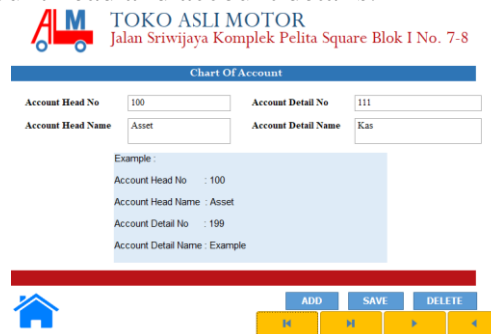


Picture 1.

Source: Processed data (2021)

2. Account Register Form

This form is designed to categorize accounts by type and number. The form consists of account head and account details.

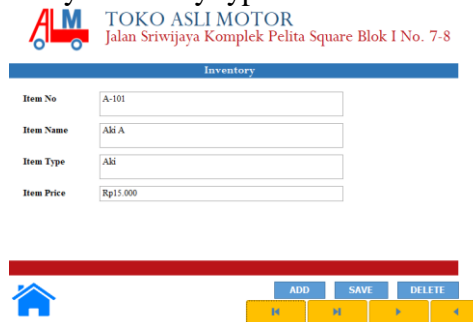


Picture 2.

Source: Processed data (2021)

3. Inventory Form

Inventory forms are designed to help owners recap the types of inventory on hand and help classify inventory types.



Picture 3.

Source: Processed data (2021)

4. Customer Form

The customer form is filled out with customer information in Toko Asli Motor. This form aims to help classify sales transactions and receipts of accounts receivable based on customers.

Picture 4.

Source: Processed data (2021)

5. Supplier Form

The supplier form is filled with supplier information available at Toko Asli Motor. This form is intended to help classify purchase transactions and accounts payable payments by supplier.

Picture 5.

Source: Processed data (2021)

6. Purchase Form

The purchase form is designed to make it easier for owners and employees to input purchase transactions.

Picture 6.

Source: Processed data (2021)

7. Sales Form

The sales form is designed for inputting sales of merchandise on credit or cash.

Picture 7.

Source: Processed data (2021)

8. Sales Receipt Form

The sales receipt form is designed to make it easier to input receivables related to credit sales.

Picture 8.

Source: Processed data (2021)

9. Purchase Payment Form

The purchase payment form is designed to make it easier to input debt payments related to credit purchases.

Picture 9.

Source: Processed data (2021)

10. Cash Receipt Form

The cash receipt form is designed to make it easier to input cash receipts transactions other than accounts receivable receipts.

TOKO ASLI MOTOR
Jalan Sriwijaya Komplek Pelita Square Blok I No. 7-8

Cash Receive

Receive No: CR-001 Receive Description: Penerimaan piutang karyawan a/n Dodi
 Receive Date: 16/09/2021
 Total Amount: Rp1.000.000

Account No	Account Name	Amount
132	Piutang Lain-lain	Rp1.000.000

ADD SAVE DELETE

Picture 10.

Source: Processed data (2021)

11. Cash Disbursement Form

The cash disbursement form is designed to make it easier to enter cash disbursements transactions other than payment of accounts payable.

TOKO ASLI MOTOR
Jalan Sriwijaya Komplek Pelita Square Blok I No. 7-8

Cash Disbursement

Disbursement No: CD-001 Disbursement Description: Pembayaran Kebersihan bulan Agustus
 Disbursement Date: 16/09/2021
 Total Amount: Rp150.000

Account No	Account Name	Amount
221	Hutang Lain-lain	Rp150.000

ADD SAVE DELETE

Picture 11.

Source: Processed data (2021)

12. Journal Form

The journal form used is designed for journal adjustments and transaction input that the previous form could not do.

TOKO ASLI MOTOR
Jalan Sriwijaya Komplek Pelita Square Blok I No. 7-8

General Journal

Journal No: J001 Description: Pencarian uang bank
 Journal Date: 30/09/2021
 Different: Rp0

Account No	Account Name	Debit	Credit	Memo
111	Kas	Rp3.000.000	Rp0	
121	Bank	Rp0	Rp3.000.000	

ADD SAVE DELETE

Picture 12.

Source: Processed data (2021)

13. Inventory Adjustment Form

The inventory adjustment form is designed to match the recorded inventory quantity with the stock taking that has been done.



Picture 13.

Source: Processed data (2021)

14. Ledger

The general ledger is designed to classify transactions by account code. The general ledger aims to make it easier for store owners and employees to view transactions per account.



Picture 14.

Source: Processed data (2021)

15. Journal Report

Journal reports are designed to classify transactions per voucher and make it easier to search for transactions per voucher.



Picture 15.

Source: Processed data (2021)

16. Statement of Financial Position

The statement of financial position is designed to find out balances and information about assets, liabilities, and equity.

TOKO ASLI MOTOR
Jalan Sriwijaya Komplek Pelita Square Blok I No. 7-8

FINANCIAL POSITION
As of 30/09/2021

ACCOUNT DETAIL NO	ACCOUNT DETAIL NAME	BALANCE
ASSET		
CURRENT ASSET		
111	Kas	Rp14.750.000
121	Bank	Rp106.250.000
131	Piutang Dagang	Rp81.350.000
132	Piutang Lain-lain	Rp9.000.000
141	Persediaan	Rp500.000.000
151	Biaya Dibayar Dimuka	Rp3.000.000
TOTAL		Rp714.350.000
NON CURRENT ASSET		
161	Ruko	Rp3.300.000.000
162	Perabotan dan Peralatan	Rp500.000.000
171	Akm.Peny.-Ruko	-Rp3.300.000.000
172	Akm.Peny.-Perabotan dan Peralatan	-Rp200.000.000
TOTAL		Rp300.000.000

Picture 16.

Source: Processed data (2021)

17. Income statement

The income statement is designed to find out the profit or loss from operating activities for a certain period.

TOKO ASLI MOTOR
Jalan Sriwijaya Komplek Pelita Square Blok I No. 7-8

INCOME STATEMENT
From 01/09/2021 To 30/09/2021

ACCOUNT NO	ACCOUNT NAME	AMOUNT
400 Pendapatan		
411	Penjualan	Rp1.850.000
412	Retur Penjualan	Rp0
413	Diskon Penjualan	Rp0
TOTAL		Rp1.850.000
500 Harga Pokok Penjualan		
511	Pembelian	-Rp514.850.000
512	Retur Pembelian	Rp0
513	Diskon Pembelian	Rp0
521	Persediaan Awal	Rp0
522	Persediaan Akhir	Rp0
TOTAL		-Rp514.850.000

Picture 17.

Source: Processed data (2021)

18. Accounts Receivable Report

Accounts receivable reports are designed to make it easier for owners and employees to check accounts receivable balances per customer.

TOKO ASLI MOTOR
Jalan Sriwijaya Komplek Pelita Square Blok I No. 7-8

ACCOUNT RECEIVABLE
As of 31 October 2021

SALES NO	SALES DATE	AMOUNT
C002 5003 Budi	03/09/2021	Rp1.350.000
TOTAL		Rp1.350.000

31 October 2021 Page 1 of 1

Picture 18.

Source: Processed data (2021)

19. Accounts Payable Report

Accounts payable reports are designed to make it easier for owners and employees to check the balance payable per supplier.

TOKO ASLI MOTOR
Jalan Sriwijaya Komplek Pelita Square Blok I No. 7-8

ACCOUNT PAYABLE
As of 31 October 2021

PURCHASE NO	PURCHASE DATE	AMOUNT
S001 P-002 Hendi	22/09/2021	Rp2.500.000
TOTAL		Rp2.500.000

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Picture 19.

Source: Processed data (2021)

20. Stock mutation report

The stock mutation report is designed to be able to find out the entry and exit of inventory and the balance of the inventory.



TOKO ASLI MOTOR Jalan Sriwijaya Komplek Pelita Square Blok I No. 7-8				
MUTATION INVENTORY As of 30/09/2021				
Date	Ref	In	Out	Balance
A-101 ABI A				
01/09/2021	S002	0,00	20,00	-20,00
01/09/2021	P-001	50,00	0,00	30,00
01/09/2021	P-000	200,00	0,00	230,00
TOTAL		250,00	20,00	
A-102 ABI B				
01/09/2021	P-000	300,00	0,00	300,00
TOTAL		300,00	0,00	
A-103 ABI C				
01/09/2021	P-000	250,00	0,00	250,00
TOTAL		250,00	0,00	

Picture 20.

Source: Processed data (2021)

(3) External Strengths and Weaknesses

The designed Accounting Recording System has helped Toko Asli Motor in controlling inventory accurately. Inventories at the Toko Asli Motor will carry out periodic checks to ensure that the physical numbers and numbers recorded are correct. Financial reports generated from the system also assist owners in making decisions related to operational activities.

(4) Activity Implementation Difficulty Level

(5) The level of difficulty in carrying out activities is the lack of knowledge about how to use the accounting record system. The author must conduct training to the Toko Asli Motor so that they can take full advantage of the system.

Conclusion

Toko Asli Motor has been engaged in the distribution of auto parts since 1990. During the interview and observation stage of the owners and employees of Toko Asli Motor, it was discovered that the accounting records and inventory records were inaccurate. Toko Asli Motor does not make financial reports so that the owner does not know the actual financial condition. To assist the owner in solving the problems faced, the authors use Microsoft Office Access to design an accurate accounting and inventory recording system. The system is designed to be simple and easy to use in inputting operational transactions. The accounting record system can produce financial reports and other supporting reports that are needed by the owner. This system will make it easier for the owner to control the financial conditions at the Toko Asli Motor. For further PKM activities, it is hoped that they will be able to design a complex system that is in accordance with the applicable SAK.

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