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HARASPACE'S ACCOUNTING SYSTEM USING MICROSOFT ACCESS

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Abstract

Haraspace is a company that specializes in branding consulting with a concentration on food photography and videography. Haraspace has been running since 2019 and is located in Ruko Royal Sincom Blok A No. 03, Tlk. Tering, Batam Kota. Haraspace has decided to participate in community service initiatives as a partner (PkM). Haraspace had issues recording its company's accounting in its operational operations, which led in erroneous financial information and hampered the efficacy of its operational activities. Based on these issues, Haraspace's Microsoft Access-based accounting system was created to meet their demands. The system can generate profit or loss statement, statement of financial position, cash flow statement, trial balance, revenue report, purchase reports, debtors account, and creditors account, among other reports that explain the company's financial status. This accounting system may also generate relevant and reliable accounting data to help business owners make better business decisions. Future researchers can continue their work by migrating to a web-based system, which will simplify accounting records and allow users to access the system from any location at any time.

Keywords: *MSME, Branding Consultant, Financial Report, Accounting Information System*

Introduction

Micro, Small, and Medium Enterprises, often known as MSMEs, are governed by UU Nomor 20 Tahun 2008. A business that is owned and managed by a person or group of persons with a particular level of wealth and income is classed as MSMEs, according to the legislation. Despite the fact that MSMEs are considered as individuals, they are required to keep financial records. Since the publication of the Financial Accounting Standards for Micro, Small, and Medium Enterprises (SAK EMKM), this applies as of January 1, 2018. MSMEs, when considered from a macroeconomic perspective, are able to absorb huge amounts of labor due to Indonesia's enormous population, lowering the unemployment rate. MSMEs can also help to boost community revenue, which can help to boost regional income. MSMEs generate roughly 60% of GDP (Gross Domestic Product) and produce jobs, according to the Bank of Indonesia, (2021). The COVID-19 pandemic has had a significant economic impact on Indonesia. Nevertheless,

MSMEs, according to Rudianto and Susilastuti, (2021), are a type of firm that is resilient to economic downturns, therefore by expanding the role of MSMEs in the economy, the prospects for national economic recovery can be further enhanced. (Bank of Indonesia, 2021). But simple financial management and a lack of a clear accounting system are two common issues with MSMEs. Most MSMEs only view and measure their financial activity in a traditional or simple way (Rais, 2019). Corporate entrepreneurs frequently mix personal and business finances. Furthermore, financial records are frequently kept by hand, with revenue and expenditures calculated manually. Haraspace has been providing branding services for around two years, with a primary concentration on food photography and food videography. Haraspace's accounting records are still done manually to calculate income and expenditures. The outcome of calculating the gap between existing revenue and expenditures is used as a guide in determining the financial health of the company. As a result, the accounting data produced is less precise and cannot be utilized as a basis for making business choices. The created system using Microsoft Access is intended to provide a solution to difficulties encountered by business owners and may be used to evaluate existing business performance as well as aid business owners in making future decisions.

Method

This study relies on primary data and observations received directly from the source. Interviews, surveys, and field performance observations were employed to collect data. Interviews are a type of data collection that is done verbally, directly to the persons involved, using a set of questions that have been prepared in advance (Suwendra, 2018). The questions prepared revolved around the problems in financial management that the company faced. On the other hand, observation is a method of gathering data that is carried out in a systematic and planned manner by reviewing and recording the facts under investigation (Suwendra, 2018). The location of this study is Batam city, the duration of this study is from September 2021 until November 2021.

Discussion

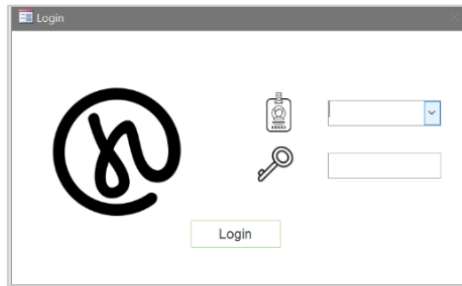
(1) Implementation

After the system design is complete, the next step is to implement and share knowledge with Haraspace owners regarding the procedures for using the designed accounting record system. The author hopes that the system that has been created can make MSME operational activities more effective and efficient, as well as assist owners in understanding the company's financial management. The execution phase of this study took place from early September to mid-November 2021. Starting with identifying MSMEs, such as Haraspace, and completing the steps of the data collecting process, through putting in place a full accounting record system capable of overcoming MSME difficulties. A system's implementation is broken down into eight meetings.

(2) Outcomes achieved

a. Login Page

The login page is the first thing you see when you open the system. The login menu's purpose is to allow you to access the Haraspace accounting system by entering your registered user ID and proper password

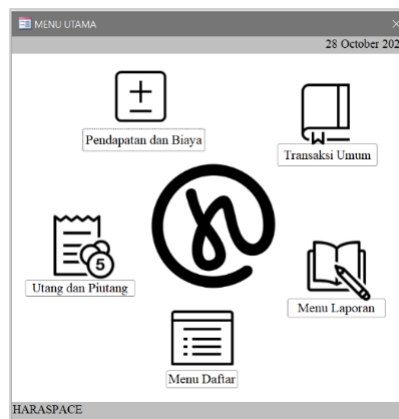


Picture 1.

Haraspace Login Page Source : Processed data, 2021

b. Main Menu

The main menu as a navigation lists all of the system's menus, making it easier for users to choose the form or report they wish to access. The current date when the system was opened is also included.



Picture 2

Haraspace Main Menu Source : Processed data, 2021

c. Register Menu

The register menu page presents a list of accounts, workers, suppliers, customers, and fixed assets that is stored in the system. This is done to make it easier for users to find the needed list. In this menu, the user may return to the main menu by pressing the Haraspace logo, which will bring the display back to the main system menu (which is applicable in all menus and display throughout the system).



Picture 3.

Haraspace Register Menu
Source : Processed data, 2021

d. Chart of Account Register Form

All kinds of accounts that will be utilized to carry out operational operations in this firm are listed in the chart of accounts form. Account header number, which is a list that may be selected, account header name, which will be auto-filled after picking account header number, account detail number, and account detail name are all available in the chart of accounts form. There's also a listing of accounts that have been saved from the form, as well as the date the system was accessed.

Picture 4.

Chart of Account Form Source : Processed data, 2021

Picture 5.

Chart of Account Register Source : Processed data, 2021

e. Staff Register Form

The staff registration form is used to record staff numbers, names, and status, which may be selected from a list. Additionally, there is a combined list of staff who have been saved from the form, as well as the date the system was accessed.

Picture 6.

Staff Form Source : Processed data, 2021

No Karyawan	Nama	Status Karyawan
K001	Hauroy	Owner
K002	Frody	Photographer
K003	Dapod	Graphic Design
K004	Dwi	Videographer

Picture 7.

Staff Register Source : Processed data, 2021

f. Supplier Register Form

Supplier code, supplier name, supplier address, and supplier phone number are all entered into the supplier register form. There is also a list of suppliers that has been preserved from the form submitted, as well as the date the system was opened.

Picture 8.

Supplier Form Source : Processed data, 2021

No Supplier	Nama Supplier	Alamat	No Telepon
S001	Cash	-	
S002	Infema	Grand Batam Mall	
S003	ACE Hardware	Grand Batam Mall	
S004	Nikon Jaya	Nagoya Hill Mall	

Picture 9.

Supplier Register Source : Processed data, 2021

g. Customer Register Form

Customer code, customer names, customer addresses, and customer phone numbers are all entered into the customer form. There is also a list of customers that have been saved from the form provided, as well as the date the system was accessed.

Picture 10

.Customer Form Source : Processed data, 2021

No Customer	Nama Customer	Alamat	No Telepon
C001	Cash	-	-
C002	Happen Homemade	Baloi	-
C003	Xotel	Batam Centre	-
C004	Fresh House	Sukaesi	-
C005	HETO	Batam Centre	-
C006	Smith Patisserie	Batam	-
C007	Bogatesa	Grand Batam	-
C008	Chateau	Batam	-
C009	Coffee Town	Batam	-
C010	Malaya Café	Batam	-
C011	Baresto Café	Batam	-
C012	Dapur Sehat	Batam	-
C013	SMT School	Tanjung Ula	-
C014	Godiva Restaurant	Batam	-
C015	Gadeno	Batam	-
C016	Kedai Kopi Dooloo	Botania	-

Picture 11.

Customer Register Source : Processed data, 2021

h. Fixed Assets Register Form

Asset number, asset name, asset value, depreciation age, remaining depreciation, and depreciation value per year are all recorded on the fixed asset form. Additionally, there is a list of fixed assets that has been preserved from the form provided, as well as the exact date the system was opened.

No Aset	F001
Nama Aset	Kamera
Nilai Aset	Rp8.000.000
Usia Penyusutan	5
Sisa Penyusutan	Rp560.000
Nilai Penyusutan per Tahun	Rp1.488.000

Picture 12.

Fixed Asset Form Source : Processed data, 2021

No Aset	Nama Aset	Nilai Aset
F001	Kamera	Rp8.000.000.00
F002	1 Set Lampu Studio	Rp6.000.000.00
F003	Laptop Asus	Rp15.000.000.00
F004	Printer Epson	Rp1.200.000.00
F005	Wacom	Rp1.000.000.00
Total		Rp31.200.000.00

Page 1 of 1

Picture 13.

Fixed Asset Register Source : Processed data, 2021

i. Revenue Form

The revenue form is used to record business income. In the form, the account detail number can be selected from a list of 112 (Accounts Receivable), transaction date, voucher number, customer number, description, and total, which are all automatic numbers when the sub-form is filled in. The account detail number may be chosen from 411 (Operating Revenue) or 611 (Other Revenue) in the sub-form; the account name will be automatically filled after the account detail number is chosen; and the total column will be filled in by the user based on the income.

Picture 14.

Revenue Form Source : Processed data, 2021

j. Expenditure Form

Business costs are recorded on the expense form. The account detail number, which may be selected from the list displaying number 111 (Cash), transaction date, voucher number, description, and total, which is an automated number when the sub-form is filled out, are all included in the form. The account detail number may be selected from the chart of account displayed in the sub-form, the account name will be filled in automatically when the account detail number is selected, and the total will be filled in by the user based on the expenditures incurred.

Picture 15.

Expenditure Form Source : Processed data, 2021

k. Accounts Payable Form

Trade payables are recorded on the account payable form. The account detail number, which may be selected from a list that includes the numbers 211 (Accounts Payable) and 221 (Other Long-Term Debt), transaction date, voucher number, description, and supplier code, is included in the form. The account detail number can be chosen from the chart of account list in the sub-form, and the total will be filled in by the user based on the accounts payable.

Picture 16.

Account Payable Form Source : Processed data, 2021

1. Accounts Payable Payment Form

Accounts payable payments are recorded on this form. Payment number, transaction date, description, and payment reference are all included in the form. The voucher number may be selected in the sub-form based on the voucher number registered in the account payable form, along with the date and debt details, and the total will be filled in by the user based on the account payable payment.

Picture 17.

Account Payable Payment Form Source : Processed data, 2021

m. Account Receivable Received Form

This form is used to document the receipt of accounts receivable. The receipt number, transaction date, description, and receipt reference are all listed on the form. The voucher number, together with the information of the date and amount of the receivable, may be selected in the sub-form based on the voucher number registered in the revenue form, and the total will be filled in by the user based on the receipt of the account receivables.

Picture 18.

Account Receivable Received Form Source : Processed data, 2021

n. General Journal Form

General business transactions are recorded using the general journal form. voucher number, transaction date, and description are all included on the form. The account detail number may be chosen from chart of account listed in the form, the account name is automatically filled when the account detail number is picked, the debit and credit numbers are filled according to the transaction, and the index is filled as follows:

- 0 : if not a cash transaction
- 1 : if the transaction is an operational activity
- 2 : if the transaction is an investment activity
- 3 : if the transaction is a financing activity

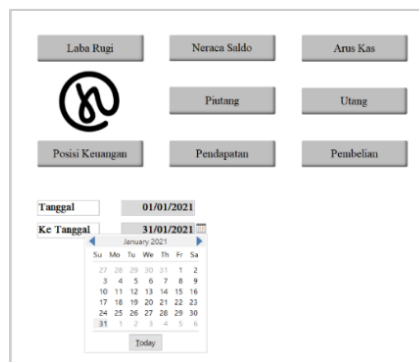


Picture 19.

General Journal Form Source : Processed data, 2021

o. Reports Menu

Profit and loss, statement of financial position, trial balance, cash flow, debtors account, creditor account, revenue report, and purchases report are among the reports available on the report menu page. Along with the selection of a start and end date, which must be filled in as necessary. This is done to make it easier for users to get to the reports they need.



Picture 20.

Reports Menu Source : Processed data, 2021

p. Statement of Profit or Loss

Profit or loss report is the outcome of a period's worth of revenues and costs being recapitulated. The profit or loss statement shows data derived from a comparison of the revenue received after subtracting all of a company's expenses. The profit or loss statement is used to evaluate a company's performance

LAPORAN LABA RUGI	
Tanggal:	01/01/2021
Ka Tanggal:	31/01/2021
	28 October 2021
Biaya	
Biaya Gaji	(Rp)1.800.000,00
Biaya Sewa Bangunan	(Rp)3.000.000,00
Biaya Transportasi	(Rp)800.000,00
Biaya Perlengkapan	(Rp)800.000,00
Biaya Interanansant	(Rp)700.000,00
Biaya Listrik	(Rp)700.000,00
Biaya Depresiasi	(Rp)393.313,00
Biaya Telepon dan Internet	(Rp)345.000,00
Biaya Kebersihan	(Rp)300.000,00
Biaya Air	(Rp)60.000,00
Biaya Promosi	Rp0,00
Biaya Repansi	Rp0,00
	Sub Total (Rp)25.998.313,00
Biaya Lain - Lain	

Picture 21.

Statement of Profit or Loss Source : Processed data, 2021

q. Statement of Financial Position

The term statement of financial position refers to a summary of a business's or company's assets, liabilities, and equity. An account is the term for the information contained in the statement of financial position. Each account will be categorized based on its liquidity. The purpose of the statement of financial position is to determine the financial situation of a firm over a period of time, to serve as the foundation for developing strategic business policies, and to assist owners in conducting business analysis.

LAPORAN POSISI KEUANGAN	
Per Tanggal:	31/01/2021
	28 October 2021
Aset	
111 Kas	Rp23.955.000,00
112 Piutang Usaha	Rp9.900.000,00
113 Perlengkapan	Rp5.000.000,00
114 Sewa Dibayar Dimuka	Rp33.000.000,00
115 Depositi	Rp3.200.000,00
121 Peralatan	Rp30.200.000,00
122 Akumulasi Depresiasi	(Rp)393.313,00
	Total Rp104.661.687,00
Liabilitas dan Ekuitas	
211 Utang Usaha	Rp3.000.000,00
212 Utang Air	Rp60.000,00
213 Utang Listrik	Rp700.000,00
214 Utang Lain-Lain	Rp0,00
221 Utang Jangka Panjang Lainnya	Rp0,00
311 Modal	Rp100.901.687,00
	Total Rp104.661.687,00

Picture 22.

Statement of Financial Position Source : Processed data, 2021

r. Cashflow Statement

The cash flow statement, or what is generally referred to as cash flow, is a financial record that provides information on revenue and spending based on cash over a certain time period. When a business owner evaluates the financial structure (liquidity and solvency), as well as the company's net assets, this report will come in handy. Not only that, but it may also be used as an adaptable technique by business leaders to deal with shifting situations and possibilities.

LAPORAN ARUS KAS		28 October 2021	
Tanggal	01/01/2021		
Kc Tanggal	31/01/2021		
Arus Kas dari Aktivitas Investasi			
Pembelian Printer			(Rp1,200,000.00)
	Subtotal		(Rp1,200,000.00)
Arus Kas dari Aktivitas Operasi			
Biaya Gaji Karyawan Jan'21		(Rp18,000,000.00)	
Pembelian Properti Photography		(Rp800,000.00)	
Biaya Bensin Jan'21		(Rp800,000.00)	
Biaya Entertainment Customer		(Rp700,000.00)	
Biaya Internet Kantor Jan'21		(Rp345,000.00)	
Biaya Kebersihan Kantor Jan'21		(Rp300,000.00)	
Penerimaan Kas dari Pelanggan		Rp26,100,000.00	
	Subtotal	Rp5,155,000.00	
	Pergerakan Kas	Rp3,955,000.00	
	Saldo Sebelum	Rp20,000,000.00	
	Total	Rp23,955,000.00	

Picture 23.

Cashflow Statement Source : Processed data, 2021

s. Trial Balance

A trial balance is a bookkeeping or accounting report that shows the balances in all of an organization's general ledger accounts. The total debit amount is displayed in a column labeled Debit, while the total credit balance is displayed in a column labeled Credit. Each of these two columns' totals must be the same

NERACA SALDO		28 October 2021	
Per Tanggal		31/01/2021	
No Rincian Akun	Nama Akun	Debit	Credit
111	Kas	Rp23,955,000.00	Rp0.00
112	Piutang Usaha	Rp9,900,000.00	Rp0.00
113	Perlengkapan	Rp5,000,000.00	Rp0.00
114	Sewa Dilyuar Dimuka	Rp33,000,000.00	Rp0.00
115	Deposit	Rp3,000,000.00	Rp0.00
121	Peralatan	Rp30,200,000.00	Rp0.00
122	Akumulasi Depresiasi	Rp0.00	Rp393,313.00
211	Utang Usaha	Rp0.00	Rp3,000,000.00
212	Utang Air	Rp0.00	Rp60,000.00
213	Utang Listrik	Rp0.00	Rp700,000.00
214	Utang Lain-Lain	Rp0.00	Rp0.00
221	Utang Jangka Panjang Lainnya	Rp0.00	Rp0.00
311	Modal	Rp0.00	Rp90,000,000.00
312	Prive	Rp0.00	Rp0.00
313	Retrisur Laba Rugi	Rp0.00	Rp0.00
411	Pendapatan Usaha	Rp0.00	Rp36,000,000.00

Picture 24.

Trial Balance Source : Processed data, 2021

t. Revenue Report

This revenue report depicts the current state of revenue as well as the breakdown of revenue over a set period of time. The system's revenue report has columns for date, voucher number, transaction date, customer name, and total

LAPORAN PENDAPATAN				28 October 2021	
Tanggal				01/01/2021	
Kc Tanggal				31/01/2021	
No Voucher	Tanggal	Nama Customer	Total		
S001	04/01/2021	Fresh House	Rp8,000,000		
S002	04/01/2021	Siwal	Rp2,500,000		
S003	06/01/2021	Fresh House	Rp400,000		
S004	07/01/2021	Smith Patisserie	Rp400,000		
S005	08/01/2021	SMT School	Rp1,200,000		
S006	12/01/2021	HETO	Rp8,000,000		
S007	14/01/2021	Yellowages	Rp1,200,000		
S008	18/01/2021	Chadon	Rp2,500,000		
S009	19/01/2021	Chicu House	Rp1,500,000		
S010	21/01/2021	Bogiten	Rp400,000		
S011	22/01/2021	Gamala Cafe	Rp3,500,000		
S012	25/01/2021	Coffee Town	Rp4,000,000		
S013	26/01/2021	Dapur Sclat	Rp400,000		
S014	26/01/2021	Bitam Business School	Rp800,000		
S015	27/01/2021	Kedai Kopi Doeke	Rp400,000		
S016	27/01/2021	Nyonya Dimsum	Rp400,000		
			Total	Rp36,000,000.00	

Picture 25.

Revenue Report Source : Processed data, 2021

u. Purchase Report

This purchase report summarizes the status and information of purchases made during a specified time period. The system's purchase report includes the date column, voucher number, supplier name, and total.

No Voucher	Tanggal	Nama Supplier	Total
UT001	15/01/2021	Nikon Jaya	Rp3,000,000.00
Total			Rp3,000,000.00

Picture 26.

Purchase Report Source : Processed data, 2021

v. Debtors Account

The debtors account is a subsidiary ledger that keeps track of the company's receivables from each of its clients. It is set up as a company's control account receivable account. Make it easy for the corporation to compute the mutation of client receivables so that it knows how much each customer owes to the company.

Account Name	Sub Account	Amount
C003 Xolell	S002	Rp0.00
	Sub Total	Rp0.00
C004 Fresh House	S001	Rp0.00
	S003	Rp0.00
	Sub Total	Rp0.00
C005 HETO	S006	Rp0.00
	Sub Total	Rp0.00
C006 Smith Patisserie	S004	Rp0.00
	Sub Total	Rp0.00
C007 Bagatra	S010	Rp400,000.00
	Sub Total	Rp400,000.00

Picture 27.

Debtors Account Source : Processed data, 2021

w. Creditors Account

The creditor account is a subsidiary ledger that keeps track of the company's debts to its many suppliers. Creditor accounts are set up as control accounts for the company's debt accounts. Make it easy for businesses to compute debt mutations so that they are aware of each supplier's debt amount.

Account Name	Sub Account	Amount
S004 Nikon Jaya	UT001	Rp3,000,000.00
	Sub Total	Rp3,000,000.00
	Total Utang	Rp3,000,000.00

Picture 28.

Creditors Account Source : Processed data, 2021

(3) Outcomes strengths and weaknesses

The benefit of this designed outcome or accounting recording system is that it makes it easier for users to enter transactions and provide accurate financial information. This system also has a function that allows you to quickly return to the main page by hitting the Haraspace logo, which can be found in all display throughout the system. Furthermore, owing to the start and end dates that are required in the report menu, the company's financial statements can be shown more effectively and in a timely manner. As a result, the report may aid business owners in making the best decisions for long-term business success. However, the available functions of the result or accounting recording system are restricted, only offering aspects that meet the demands of today's users. If the user has transactions requiring features and modules that are not yet accessible, the user will need to be educated or assisted by more experienced users.

Conclusion

Based on the findings of interviews and observations at Haraspace, it was discovered that the partners' difficulties were manual recording accounting transactions, preventing them from presenting the company's true financial state. These findings confirm Haraspace's use of the Microsoft Access application to develop an appropriate accounting system design. A login page, main menu, registration menu, report menu, eleven forms, and eight reports reflecting the company's financial condition are all included in the ready-to-use system.

The advantages given to MSMEs include the ability to produce precise and dependable financial data, allowing them to make the best business decisions. The person in control of the company can reduce the amount of time it takes to record transactions and have a better understanding of current accounting records. Further research may be done by migrating to a web-based system to simplify accounting records and allow users to access the system from anywhere at any time. The author would also like to take this time to thank everyone who has assisted with this study, particularly Haraspace, who consented to be the author's partner. Thank you for your time and consideration.

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