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DESIGN OF ACCOUNTING RECORDING SYSTEM AT HERI COFFEE SHOP

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Abstract

This PKM activity is carried out with the aim of helping one of the MSMEs in Batam in designing a financial recording system that is in accordance with the wishes of MSMEs so that it can be applied to operational activities. The partner of this activity is the Heri Coffee Shop. Kedai Kopi Heri has done the recording before, Kedai Kopi Heri tends to only record manually using a book. This makes financial records so there is no efficient. This PKM activity is carried out by means of question and answer, observation. Accounting recording system designed with Microsoft Access. The outputs obtained from this system are general ledger, trial balance, income statement, statement of financial position, inventory report. The implementation stage consists of 3 stages, namely the stage of recognizing the features of a system, submitting and receiving the system that the author designed using Microsoft Access, and feedback from the MSMEs. The system has been implemented properly and can provide revisions to the accounting record system for MSMEs.

Keywords: System, Accounting Recording, Financial Statement, Microsoft Access

Introduction

Heri Coffee Shop has been in business for 31 years by recording the accounting system manually and also does not have an accounting reporting recording system, and does not make periodic financial reports such as income statements, statements of financial position, and other financial statements. With conditions like this, Heri Coffee Shop can cause financial statements to become unbalanced which can cause big losses to Heri Coffee Shop such as losing food stock. Kedai Kopi Heri recaps transactions in the form of debts and receivables in a book which will also cause huge losses in the event of a fire or loss of the transaction book. The problems that occurred at the Heri Coffee Shop above resulted in not being able to know how much profit and also how much loss. This causes Mr. Heri Heryanto to have difficulty in making decisions.

Problem

The problem found at Kedai Kopi Heri is that the records carried out by Kedai Kopi Heri are still done manually, namely manually calculating the income and expenses of each note, so it cannot produce balance sheets, income statements, and other financial reports.

The problems faced by Heri Coffee Shop can be detailed as follows: During the covid-19 pandemic, there was a decline in the sales turnover of Heri Coffee Shop, but the bookkeeping still tends to be manual, so it is not clear how much profit and loss there are. An accurate system is very important in order to be able to see the condition of a company that is experiencing an increase or decrease. Bookkeeping which tends to be manual is often not able to provide accurate results, and errors can even occur in calculations, therefore Heri Coffee Shop still does not know its accurate financial condition.

Method

(1) The method used to solve the problems experienced by Heri Coffee Shop is:

a. Interview

An interview is an activity where two people meet each other to share ideas and information through a question and answer session (Esterberg, 2016), where two or more people meet face to face to get information (Mulyana, 2016). The author conducted interviews with representatives of MSMEs, namely Mr. Heri Heryanto directly. The author runs an interview process to ask about the company's operational system work procedures.

b. Observation

The process carried out in research is not only interviews, observation is also one of the techniques used for collecting primary data. Based on the research proposed by Mulyana (2016), the observation method is a procedure for collecting information which is carried out by observing and recording in a systematic way the signs being investigated. Observation is to obtain a correct picture of one or more events to answer research questions (Sugiyono, 2016).

Observations made, the authors state that Kedai Kopi Heri still records financial transactions that are carried out manually and also does not have a system that tends to be effective and efficient. The author also asks Mr. Heri Heryanto regarding the recapitulation of financial data in the previous month and Mr. Heri Heryanto to provide a recapitulation of financial data.

(2) Location, time, and duration of the activity.

The proposed location for the implementation of the PKM is the Heri Coffee Shop. Heri Coffee Shop Operation is every Monday to Friday 6.00 - 17.00, Saturday 6 - 15.00.

Discussion

(1) Implementation

The system design has been completed and approved by the lecturer. The writer's next step is to try to implement and train the employees of the Heri Coffee

Shop to use a system in the form of Microsoft Access. The author hopes that the system created can make the activities of micro, small and medium enterprises more efficient and effective. The implementation stage was not carried out by the author only once, but was carried out many times. In the first stage, from November 26, 2021 to November 27, 2021, the authors design general journal transactions, sales, purchases and inventories. The author gives the system to SMEs. The MSMEs felt confused and did not understand how to use it, such as how to journal in a general journal, and the author immediately taught MSMEs how to make a journal until they were proficient. In the second stage, November 28, 2021, the author gave a system consisting of general journals. General journal for cash receipts and disbursements transactions other than those sourced from inventories. The MSMEs are still confused about how to input it, so the solution that the author can give to the company is that the author must teach the company to be able to input general journal transactions. The last implementation stage that has not been carried out, the author has directed the procedures for using the system so that it can be used. When the implementation of the third stage coincided on November 30, 2021. At this last implementation stage, the author asked for feedback from the MSMEs. At this third implementation stage, the author received good feedback from the MSMEs who reported that the system that the author made was good and could be used for the future. Implementation of the general journal only for inputs such as expenses, cash receipts, and depreciation. The function of the general ledger is to see a recapitulation of transactions that have been inputted which have been translated per account. The function of the income statement is to see the net profit or loss generated, the net profit or loss comes from revenue and is reduced by cost of goods sold minus operating expenses. The function of the statement of changes in equity is to see what the final capital is. The function of the statement of financial position is to see assets and liabilities, assets consist of current assets and fixed assets, liabilities consist of liabilities and equity, the final nominal of each account contained in the statement of financial position comes from the general ledger. The function of the sales report is to see the sales recapitulation that has been inputted on the sales form. The function of the purchase report is to view the recapitulation of purchases that have been inputted on the purchase form.

(2) Externally achieved

Accounting recording system based on microsoft access, where the features contained in the system are::

Login Menu

The login menu designed in this system serves to make the company's financial data more secure and cannot be accessed by anyone, other than the admin. How to use the login menu is that Kedai Kopi Heri can enter a username and password then press login. The designed Login menu can be seen in Figure 1.



Figure 1 Login Menu. Source: Processed secondary data (2021)

Main Menu

The Main Menu is designed as the first display after the system starts. The purpose of the main menu is to make it easier for users to search for the required data. The main menu includes list menu, transaction menu, report menu. The logout button is also made as a function to close the system when not in use. The main menu designed can be seen in Figure 2.



Figure 2 Main Menu. Source: Processed secondary data (2021)

Report Menu

The report menu contains a collection of forms to view financial reports, such as general ledger, income statement, statement of changes in equity, statement of financial position, remaining inventory report, sales report, purchase report, remaining accounts receivable report, remaining debt report. The designed report menu can be seen in Figure 3.



Figure 3 Report menu. Source: Processed secondary data (2021)

Account List

The account list contains the accounts that will be used in the transaction. In the account list table contains no. account, account name, no. account details, account details name. In column no. account and account name contains the grouping of accounts, while for no. account details and name of account details for

a collection of accounts based on the account grouping that has been created. The list of designed accounts can be seen in Figure 3.

No Akun	Nama Akun	No Rincian Akun	Nama Akun	Tanggal Awal	Saldo
100	Aktiva Lancar	101	Cash	31/06/2021	Rp1.000.000,00
100	Aktiva Lancar	102	Bank	31/06/2021	Rp0,00
100	Aktiva Lancar	103	Piutang Dagang	31/06/2021	Rp0,00
120	Aktiva Tetap	121	Peralatan	31/06/2021	Rp0,00
200	Liabilitas Jangka Pans	201	Utang Usaha	31/06/2021	Rp0,00
200	Liabilitas Jangka Pans	202	Utang Beban	31/06/2021	Rp0,00
300	Ekuitas	301	Modal	31/06/2021	Rp1.000.000,00
300	Ekuitas	302	Prive	31/06/2021	Rp0,00
300	Ekuitas	303	Labas Periode Kini	31/06/2021	Rp0,00
300	Ekuitas	304	Labas Ditrans	31/06/2021	Rp0,00
400	Pendapatan	401	Pengjualan	31/06/2021	Rp0,00
500	Beban	501	Beban Gaji	31/06/2021	Rp0,00

Figure 4 *Account List*. Source: Processed secondary data (2021)

Inventory List

The inventory list contains a collection of existing inventory lists. On the inventory form contains the inventory code, the name of the inventory. The inventory code and name are for the company's inventory list at Kedai Kopi Heri. The list of supplies designed can be seen in Figure 5.

Menu Utama | Laporan | Daftar | Persediaan

Persediaan

kode persediaan:

nama persediaan:

Navigation buttons: Home, Back, Forward, Print, Edit, Delete, Add.

Figure 8 *Inventory List*. Source: Processed secondary data (2021)

General Journal

General journal contains a collection of transactions other than sales, purchases. The general journal form contains the transaction number, date, information. The transaction number can be entered in numbers or a mixture of letters and numbers, the date contains the date of the transaction, a description contains what the transaction is about. The table column below contains the account number, account name, debit, and credit. Account No and account name are the accounts used in inputting transactions, while debits and credits contain the nominal transactions. The designed General Journal can be seen in Figure 6.

Menu Utama | Laporan | Daftar | Transaksi | Jurnal Umum

Jurnal Umum

No Nota:

Tanggal: 05/09/2021

Keterangan: bayar listrik

Nama Akun Debet: Beban Listrik dan Air

Nama Akun Kredit: Cash

Jumlah: Rp756.521,00

Navigation buttons: Home, Back, Forward, Print, Edit, Delete, Add.

Figure 6 *General Journal*. Source: Processed secondary data (2021)

Sales

Sales contains sales of merchandise inventory obtained from customers on the same day. Merchandise sales that have been made must be entered on the sales form. The designed sales can be seen in Figure 7.



Figure 7 Sales. Source: Processed secondary data (2021)

Purchase

Purchases contains purchases of merchandise inventory obtained from suppliers on the same day. Purchases of merchandise that have been made must be entered on the purchase form. Purchases designed can be seen in Figure 8.

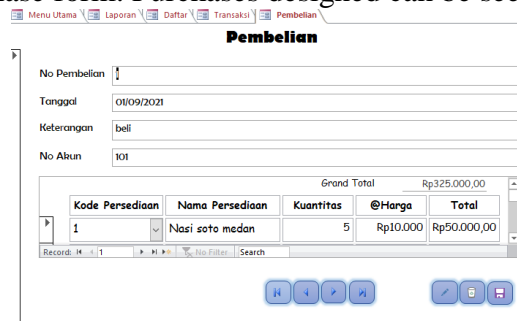


Figure 8 Purchase. Source: Processed secondary data (2021).

General ledger

The general ledger contains the accumulation of all existing transactions. The general ledger is a book that assesses the bottom line of financial transactions due to changes in a company's assets, liabilities, and equity. This is due to a variety of factors, including the nature of the business, financial status and company assets. Information and transaction volume required by the company. The general ledger has 2 accounts, namely real accounts and nominal accounts, real accounts are in the statement of financial position, and nominal accounts are in the income statement (Gie, 2020). The designed Ledger can be seen in Figure 9.

Tanggal	Keterangan	Debet	Kredit	Saldo
01/09/2021	Saldo Awal	Rp1.000.000,00	Rp0,00	Rp1.000.000,00
01/09/2021	Jual	Rp100.000,00	Rp0,00	Rp1.100.000,00
01/09/2021	Jual	Rp24.000,00	Rp0,00	Rp1.124.000,00
01/09/2021	beli	Rp0,00	Rp5.000,00	Rp1.059.000,00
01/09/2021	beli	Rp0,00	Rp6.000,00	Rp999.000,00
01/09/2021	Jual	Rp30.000,00	Rp0,00	Rp1.029.000,00
01/09/2021	Jual	Rp60.000,00	Rp0,00	Rp1.089.000,00
01/09/2021	beli	Rp0,00	Rp50.000,00	Rp1.039.000,00
01/09/2021	beli	Rp0,00	Rp35.000,00	Rp1.004.000,00
01/09/2021	beli	Rp0,00	Rp40.000,00	Rp964.000,00
01/09/2021	Jual	Rp54.000,00	Rp0,00	Rp1.018.000,00
02/09/2021	Jual	Rp45.000,00	Rp0,00	Rp1.063.000,00

Figure 9 General ledger. Source: Processed secondary data (2021)

Statement of Profit or Loss

The income statement is part of the company's financial statements for a certain reporting period, which includes the company's income and expenses, and then generates a net profit/loss. The income statement contains the accumulated sales and expenses incurred. This report includes current revenue and current operating and non-operating expenses (Gie, 2020). The designed Income Statement can be seen in Figure 10.

Laporan Laba Rugi		
Dari Tanggal 01/09/2021 Ke Tanggal 30/09/2021		
Pendapatan		
401	Penjualan	Rp7.080.000,00
		Total Rp7.080.000,00
Beban		
501	Beban Gaji	Rp0,00
502	Beban Listrik dan Air	-Rp756.521,00
503	Beban Internet	Rp0,00
504	Beban Keamanan dan Kebersihan	Rp0,00
505	Beban Sewa	Rp0,00
506	Beban Penyusutan	Rp0,00
		Total -Rp756.521,00
Pendapatan Lainnya		
601	Pendapatan Lainnya	Rp0,00
		Total Rp0,00
		Laba Bersih Rp6.323.479,00

Figure 10 *Statement of Profit or Loss*. Source: Processed secondary data (2021)

Statement of Change in Equity

The statement of changes in equity contains calculations for the final capital. The calculation for the final capital of course starts from the initial capital + net profit - private. Final Capital in the statement of changes in equity to be included in the statement of financial position. The Equity Change Report designed can be seen in Figure 11.

Laporan Perubahan Ekuitas		
Dari Tanggal 01/09/2021 Ke Tanggal 30/09/2021		
Modal Awal		Rp1.000.000
Laba Bersih	Rp6.323.479	
Prive	Rp0	
		Total Rp6.323.479 +
Modal Akhir		Rp7.323.479,00

Figure 11 *Statement of Change in Equity*. Source: Processed secondary data (2021)

Statemet of Financial Position

Statement of financial position is a financial statement that presents data on assets, liabilities, and equity at the end of each period. The balance sheet includes assets, liabilities and equity. Type and amount of investment in operating resources, creditor obligations, and entrepreneurial capital (Gie, 2020). The designed Statement of Financial Position can be seen in Figure 12.

Laporan Posisi Keuangan
 Dari Tanggal 01/09/2021 Ke Tanggal 30/09/2021

Aktiva		
Aktiva Lancar		
101	Cash	Rp5.973.479
102	Bank	Rp0
103	Piutang Dagang	Rp975.000
	Total	Rp6.948.479
Aktiva Tetap		
121	Peralatan	Rp0
	Total	Rp0
	Total Aktiva	Rp6.948.479
Pasiva		
Liabilitas Jangka Pendek		
201	Utang Usaha	Rp0
202	Utang Beban	Rp0
	Total	Rp0

Figure 12 Statement of Financial Position. Source: Processed secondary data (2021)

Sales Report

This report contains a collection of sales transactions. Sales function for the accumulation of sales transactions to existing customers. This sales report contains sales number, transaction date, description, inventory name, quantity, @price, total. The designed Sales Report can be seen in Figure 14.

Laporan Penjualan
 Dari Tanggal 01/09/2021 Ke Tanggal 30/09/2021

No Penjualan	Tanggal	Keterangan	Nama Persediaan	Kuantitas	@Harga	Total
1	01/09/2021	Jual	Nasi arto medan	3	Rp18.000,00	Rp54.000,00
1	01/09/2021	Jual	Mie goreng	4	Rp15.000,00	Rp60.000,00
1	01/09/2021	Jual	Mie rebus	2	Rp12.000,00	Rp24.000,00
1	01/09/2021	Jual	Nasi goreng	2	Rp15.000,00	Rp30.000,00
1	01/09/2021	Jual	Nasi ayam penyyet	5	Rp20.000,00	Rp100.000,00
2	02/09/2021	Jual	Nasi ayam penyyet	4	Rp20.000,00	Rp80.000,00
2	02/09/2021	Jual	Nasi goreng	2	Rp15.000,00	Rp30.000,00
2	02/09/2021	Jual	Mie goreng	3	Rp15.000,00	Rp45.000,00
2	02/09/2021	Jual	kwetiau siram	5	Rp15.000,00	Rp75.000,00
3	03/09/2021	Jual	Nasi ayam penyyet	3	Rp20.000,00	Rp60.000,00
3	03/09/2021	Jual	Mie goreng	4	Rp15.000,00	Rp60.000,00
3	03/09/2021	Jual	Nasi goreng	2	Rp15.000,00	Rp30.000,00
3	03/09/2021	Jual	Nasi arto medan	2	Rp18.000,00	Rp36.000,00

Figure 14 Sales Report. Source: Processed secondary data (2021).

Purchase Report

This report contains a collection of purchase transactions. Purchasing functions for the accumulation of purchase transactions to existing suppliers. This purchase report contains the purchase number, transaction date, description, inventory name, quantity, @price, total. The designed Sales Report can be seen in Figure 15.

Laporan Pembelian

No Pembelian	Tanggal	Keterangan	Nama Persediaan	Kuantitas	@Harga	Total
1	01/09/2021	beli	Nasi soto medan	5	Rp10.000	Rp50.000,00
1	01/09/2021	beli	Nasi ayam penyset	5	Rp12.000	Rp60.000,00
1	01/09/2021	beli	Mie goreng	5	Rp13.000	Rp65.000,00
1	01/09/2021	beli	Mie rebus	5	Rp7.000	Rp35.000,00
1	01/09/2021	beli	Nasi goreng	5	Rp7.000	Rp35.000,00
1	01/09/2021	beli	kwetiau goreng	5	Rp8.000	Rp40.000,00
1	01/09/2021	beli	kwetiau siram	5	Rp8.000	Rp40.000,00
2	15/09/2021	beli	Nasi soto medan	5	Rp10.000	Rp50.000,00
2	15/09/2021	beli	Nasi ayam penyset	5	Rp12.000	Rp60.000,00
2	15/09/2021	beli	Mie goreng	5	Rp13.000	Rp65.000,00
2	15/09/2021	beli	Mie rebus	5	Rp7.000	Rp35.000,00
2	15/09/2021	beli	Nasi goreng	5	Rp7.000	Rp35.000,00
2	15/09/2021	beli	kwetiau goreng	5	Rp8.000	Rp40.000,00
2	15/09/2021	beli	kwetiau siram	5	Rp8.000	Rp40.000,00
3	30/09/2021	beli	Nasi soto medan	5	Rp10.000	Rp50.000,00

Figure 15 Purchase Report. Source: Processed secondary data (2021)

(3) External advantages and disadvantages

The advantages of the system that the author designed based on Microsoft Access is that it makes it easier for users to operate the system to record financial transactions. The drawback of the system that the author designed based on Microsoft Access is that the user has not been able to add his own functions, if you want to add functions, the user cannot add them himself, because the user can only manage it, and only the system designer can add it.

(4) Difficulty level of activity implementation

The difficulty in carrying out activities is that when SMEs are carried out they are still confused and do not understand how to use them, so the author must teach these SMEs until the system can be used.

Conclusion

Based on the results of observations carried out at Heri Coffee Shop in the form of analysis and question and answer sessions, it can be concluded that Heri Coffee Shop still records transactions manually and Heri Coffee Shop does not have a financial transaction recording system. The system to be designed is easy to understand and use for companies, and does not require a deep understanding of basic accounting. The output that the author takes and arranges is a system that the author designed based on Microsoft Access. The benefits felt by the owner of the company with this system are to make financial bookkeeping the owner does not need to do it manually anymore, the owner of the company is very happy with this system, because this system is very helpful for the company's operational activities.

Recommendations for the next PKM activity are:

1. The system that has been designed and compiled by the author is expected to be used sustainably by MSMEs in order to increase effectiveness in daily operational activities.
2. Provide practical insight in the world of work to students, in order to provide an overview that the system designed is different for each MSME and must be made according to the scale and needs of MSMEs.
3. Along with the development of the Heri Coffee Shop in terms of the number of customers, the volume of transactions, the operational system designed must also be developed again so that it becomes a complete accounting cycle system..

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