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## DESIGNING AN ACCOUNTING SYSTEM USING MICROSOFT ACCESS APPLICATIONS AT TOKO J5

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### Abstract

Toko J5 is a grocery store in Komplek Nagoya Point Blok J No 5. Toko J5 has been chosen as the partner in this study's implementation. The store currently lacks a strong accounting information system for recording business transactions so that it meets the criteria for implementing community service activities. Based on the issues discovered, an accounting information system was designed using Microsoft Access that may be used in the firm to assist in the recording of full transactions and the production of accurate financial reports. The resulting financial statements are in the form of statements of financial position, statements of profit or loss, statement of changes in equity, cashflow statements, general ledger, trial balance, inventory reports, accounts payable reports, accounts receivable reports, sales reports, purchase reports and depreciation report. The accounting information system is also capable of assisting business owners in precisely determining the financial status of their company and making the appropriate decisions.

**Keywords:** *Grocery Store, Financial Report, Accounting Information System.*

### Introduction

Micro, Small, and Medium Enterprises, generally known as SMEs, are governed by Law No. 20 of 2008. According to the law, a small business is one that is owned and managed by a person or group of persons who have a particular level of wealth and revenue. The growth of SMEs plays an essential role in the distribution of the Indonesian people's economy at this time, yet the majority of SME business owners have overlooked the importance of financial reports. The main reason for this is that the majority of SME business starters do not have an accounting background and hence do not realize that financial reports are used to assess a firm. Financial transactions must be recorded in order to produce financial reports that provide accurate and valuable information to business owners. The financial status of a corporation, the separation of commercial assets from personal assets, help in decision-making, asking for bank loans, and recruiting investors are all examples of these advantages. An SME located at Komplek Nagoya Point Blok J No 5, Batam, Indonesia, is the subject of this PKM. The SME is a Toko J5 that sells grocery such as coriander, dried shrimp paste, candlenut, thick noodles. Toko J5 has been established since 2015. Toko J5 has never done any bookkeeping or financial report preparation where money transfers in and out have not been recorded. To keep track of arriving and exiting merchandise, Toko J5 outlets solely

utilize the Microsoft Excel system. A note is the sole document that may be used to support or prove a transaction. This note serves as verification of the customer's payment. This is one of the reasons behind the business's hazy financial situation, necessitating the creation of an accounting information system utilizing Microsoft Access that adheres to applicable accounting standards. The system's implementation begins with identifying transactions, documenting transactions, and presenting financial statements that may give accurate and valuable information through the financial statements produced and impact the proper decision-making.

## Methods

Interviews, questionnaires, and field performance observations were used 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). Observation is a method of gathering data that is carried out in a systematic and organized way by reviewing and recording the facts under investigation (Suwendra, 2018). This research relies on primary data gathered directly from the source as well as observations made (Indriantoro & Supomo, 2015).

## Discussion

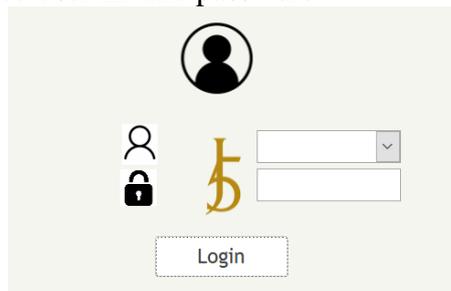
### (1) Implementation

To finish a correctly planned system, the output implementation process is separated into four steps. The initial implementation is a detailed description of how to utilize the system for the Toko J5 owner in order to be able to enter transactions into the designed system. If there is something about the system that makes the store owner uncomfortable, the second implementation is system rectification. Typically, during this point of implementation, an update to the main menu will be made to make it easier for the owner to utilize the system. The third phase is providing training to Toko J5 owners and employees on how to utilize the system. Store owners and staff are trained how to fill out forms that are already in the system in order to generate helpful financial reports for shop owners. The proprietor of the Toko J5 and his workers have mastered the use of the created system without the author's aid in the final stage.

### (2) Outcome achieved

#### 1. Login

When you initially log in to the system, the login screen is the first thing you see. The login menu allows you to log into the Toko J5 accounting system by providing your registered user ID and password.



Picture 1.

Toko J5 Login Page Source: Processed data, 2021

2. Main Menu

The main menu is intended to lead system users to other menus, such as those for filling out forms or reading desired reports. If a user wishes to enter a journal, for example, they may click "journal" from the main menu, and it will immediately enter the journal form. Furthermore, if users wish to see reports, there is a report menu that directs them to the many sorts of reports accessible.

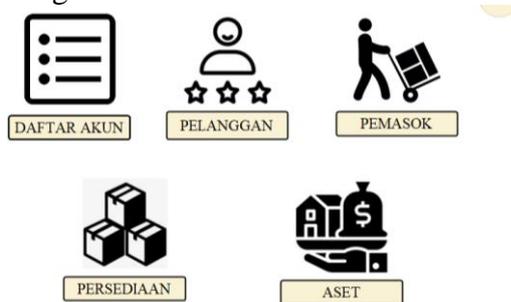


Picture 2.

Toko J5 Main Menu Source: Processed data, 2021

3. Register Menu

The register page displays a list of the system's accounts, customers, suppliers, inventory, and fixed assets. This is done to make it simpler for people to find the list they're looking for.



Picture 3.

Toko J5 Register Menu Source: Processed data, 2021

4. Chart of Account Register Form

The account number and account name that will be used in the accounting recording system are displayed on this form. This account list form was intended to enable adding new account codes and deleting unused account codes easier for business owners.



Picture 4.

Toko J5 Chart of Account Register Form Source: Processed data, 2021

5. Customer Register Form

This form may be used to input customer information such as a customer code, a customer name, and a customer address.

Picture 5.

Toko J5 Customer Register Form Source: Processed data, 2021

6. Supplier Register Form

Supplier data such as supplier code, supplier name, and supplier address are recorded in the supplier register form.

Picture 6.

Toko J5 Supplier Register Form Source: Processed data, 2021

7. Inventory Register Form

Inventory register forms are designed to collect information on sold inventory, such as inventory codes, names, and other details.

Picture 7.

Toko J5 Inventory Register Form Source: Processed data, 2021

8. Fixed Assets Register Form

On the fixed asset register form, the asset code, asset name, year of acquisition, asset value, and depreciation age are all recorded.

Picture 8.

Toko J5 Fixed Assets Register Form Source: Processed data, 2021

9. Sales Form

This form is used to record credit sales transactions that are then journalized to account receivables account. This form requires the entry of sales number, supplier code, date of sale, item code, item name, item quantity, price per unit, and total sales price.

Item No	Item Name	Item Qty	Item Price	Total
I001	Kwetiau Sagu	10.00	Rp12,000.00	Rp120,000.00
I002	Kwetiau Beras	10.00	Rp14,000.00	Rp140,000.00
I003	Ifu Mie	3.00	Rp12,000.00	Rp36,000.00
I007	Tauco	2.00	Rp55,000.00	Rp110,000.00
I005	Kemiri	1.00	Rp34,000.00	Rp34,000.00

Picture 9.

Toko J5 Sales Form Source: Processed data, 2021

10. Purchase Form

The purchase form is used to enter credit purchase transactions. Purchase number, supplier code, supplier name, date of buy, item code, item name, item quantity, price per unit, and total purchase price are all required fields on this form.

No Barang	Nama Barang	Jumlah Barang	Harga Barang	Total
I004	Terasi	130.00	Rp45,000.00	Rp5,850,000.00
I007	Tauco	150.00	Rp30,000.00	Rp4,500,000.00
I003	Ifu Mie	240.00	Rp8,500.00	Rp2,040,000.00

Picture 10.

Toko J5 Purchase Form Source: Processed data, 2021

### 11. Settlement Receipt Form

For credit sales, the settlement receipt form is used to input the receipt transaction. This form has areas for receipt code, date of receipt, description, sales number, and amount that must be filled out.

No Penjualan	Total
P.J001	Rp440,000.00
P.J002	Rp640,000.00
P.J003	Rp1,050,000.00
P.J004	Rp1,420,000.00

Picture 11.

Toko J5 Settlement Receipt Form Source: Processed data, 2021

### 12. Payment Form

The payment form is used to enter credit purchase payment transactions. This form has sections for payment code, payment date, description, purchase number, and amount that must be filled out.

No Pembeli	Total
PM001	Rp12,200,000.00
PM005	Rp30,500,000.00
PM006	Rp42,400,000.00

Picture 12.

Toko J5 Payment Form Source: Processed data, 2021

### 13. General Journal Form

This form can be used to register payment or reception transactions other than purchase and sale transactions, such as bank administration fees, stamp duty, current account tax, and bank interest. It may also be used to make adjustments to journal entries. The form includes the voucher number, transaction date, and description. When the account detail number is selected from the chart of accounts displayed in the form, the account name is automatically entered, and the debit and credit amounts are entered as per transaction. and the index is filled as follows:

- 0 – if it's a non-cash transaction
- 1 – if it's an operational activity
- 2 – if it's an investment activity
- 3 – if it's a financing activity

No. Akun	Nama Akun	Index	Debit	Credit
614	Beban Penyusutan	0	Rp135,000.00	Rp0.00
613	Beban Listrik dan Air	0	Rp1,120,000.00	Rp0.00
612	Beban Sewa	0	Rp5,000,000.00	Rp0.00
611	Beban Gaji Karyawan	0	Rp6,000,000.00	Rp0.00
219	Hutang Lainnya	0	Rp0.00	Rp1,120,000.00

Picture 13.

Toko J5 General Journal Form Source: Processed data, 2021

14. Reports Menu

The report menu page includes reports such as sales report, purchase report, inventory report, fixed assets depreciation report, debtors statement, creditors statement, trial balance, general ledger, statement of financial position, profit and loss, statement of changes in equity, and cash flow statement. Along with choosing a start and end date, which must be filled out as needed. This is done to make it more convenient for users to access the reports they require.



Picture 14.

Toko J5 Reports Menu Source: Processed data, 2021

15. Statement of Financial Position

Assets, liabilities, and equity are the components of the statement of financial position. The statement of financial position (Hanafi & Halim, 2018) serves as a snapshot of the company's financial situation at a certain point in time, including the sources of cash collected and allocated for investment. The report itself may be exported to pdf format by clicking the print button at the corner.

02 November 2021		
Asset		
111	Kas	Rp4,257,000.00
112	Bank	Rp113,184,000.00
113	Piutang	Rp1,300,000.00
114	Perlengkapan Toko	Rp489,000.00
115	Inventory	Rp5,127,719.57
116	Sewa dibayar di Muka	Rp10,000,000.00
121	Peralatan Toko	Rp29,100,000.00
122	Akum. Peny. Peral.Toko	(Rp6,660,000.00)
Total		Rp156,797,719.57

Picture 15.

Toko J5 Statement of Financial Position Source: Processed data, 2021

## 16. Profit or Loss Statement

Income and expenses are the two main components of the profit or loss statement. Business efficiency in producing profits for Toko J5 may be examined using the income and expense information on the income statement. The report itself may be exported to pdf format by clicking the print button at the corner.



LAPORAN LABA/RUGI	
02 November 2021	
Tanggal: 01/10/2021 Ke Tanggal: 31/10/2021	
<b>Pendapatan</b>	
Penjualan	Rp191,657,000.00
Subtotal	Rp191,657,000.00
<b>Harga Pokok Penjualan</b>	
Harga Pokok Penjualan	(Rp124,894,280.43)
Beban Pengemasan	(Rp3,000,000.00)
Beban Pengiriman	(Rp13,000,000.00)
Subtotal	(Rp140,894,280.43)

Picture 16.

Toko J5 Profit or Loss Statement Source: Processed data, 2021

## 17. Statement of Changes in Equity

The working capital amount for a period is shown in the statement of changes in equity. This report's element is in the form of initial capital minus prive, followed by extra profit or loss. The report itself may be exported to pdf format by clicking the print button at the corner.



LAPORAN PERUBAHAN EKUITAS	
Modal Awal	Rp105,000,000.00
Laba/Rugi	Rp38,007,719.57
Prive	(Rp500,000.00)
Penambahan Modal	Rp38,007,719.57
Modal Akhir	Rp143,007,719.57

Picture 17.

Toko J5 Statement of Changes in Equity Source: Processed data, 2021

## 18. Cash Flow Statement

The cash flow statement is a financial record that shows revenue and expenses based on cash during a certain time period. This report will be useful when a business owner assesses the financial structure (liquidity and solvency), as well as the company's net assets. Not just that, but it may also be employed by corporate executives as a flexible strategy for dealing with changing problems and opportunities. The report itself may be exported to pdf format by clicking the print button at the corner.



LAPORAN ARUS KAS	
Arus Kas dari Aktivitas Operasi	
Penerimaan Kas dari Pelanggan	Rp190,357,000
Pembayaran Kas kepada Pemasek	(Rp123,352,000)
Pembayaran Gaji Karyawan September 2021	(Rp6,000,000)
Pembayaran air dan listrik September 2021	(Rp1,150,000)
Biaya Pengiriman PM006-PM007	(Rp8,000,000)
Biaya Pengiriman PM001-PM005	(Rp5,000,000)
Biaya Pengemasan	(Rp3,000,000)
Subtotal	Rp43,855,000

Picture 18.

Toko J5 Cash Flow Statement Source: Processed data, 2021

19. Debtors Statement

A debtors statement is a report that shows the amount of credit sales for a period that the client has not paid off. The report itself may be exported to pdf format by clicking the print button at the corner.

Kode Pelanggan	Nama Pelanggan	SalesNo	Saldo
<b>C001</b>			
	Santi	PJ001	Rp0
	Santi	PJ019	Rp0
	Santi	PJ027	Rp0
	Total		Rp0
<b>C002</b>			
	Wisnu	PJ006	Rp0
	Wisnu	PJ010	Rp0

Picture 19.

Toko J5 Debtors Statement Source: Processed data, 2021

20. Creditors Statement

A creditors statement is a report that shows the amount of credit purchases made over a period of time that have not been paid off and are still in debt. The report itself may be exported to pdf format by clicking the print button at the corner.

Kode Pemasok	Nama Pemasok	No Pembelian	Saldo
<b>S001</b>			
	PT Multi Sumber	PM001	Rp0
	PT Multi Sumber	PM005	Rp0
	PT Multi Sumber	PM006	Rp0
	Total		Rp0
<b>S002</b>			
	PT Indo Suskes Rawa	PM002	Rp0
	PT Indo Suskes Rawa	PM004	Rp0
	PT Indo Suskes Rawa	PM007	Rp6,670,000

Picture 20.

Toko J5 Creditors Statement Source: Processed data, 2021

21. Trial Balance

The trial balance report is used to examine how financial activities are monitored and recorded. The report itself may be exported to pdf format by clicking the print button at the corner.

Acc. Detail No	Acc. Detail Nama	Debit	Kredit
111	Kas	Rp4,257,000.00	
112	Bank	Rp113,184,000.00	
113	Pinang	Rp1,300,000.00	
114	Perlengkapan Toko	Rp489,000.00	
115	Inventory	Rp5,127,719.57	
116	Sewa dibayar di Muka	Rp10,000,000.00	
121	Peralatan Toko	Rp29,100,000.00	
122	Akum. Peny. Peral.Toko		Rp6,660,000.00
211	Hutang Dagang		Rp6,670,000.00

Picture 21.

Toko J5 Trial Balance Source: Processed data, 2021

## 22. General Ledger

This report displays transaction data for each account, including the debit, credit, and ending balances. The report itself may be exported to pdf format by clicking the print button at the corner.



02 November 2021				
	Tanggal	Debit	Kredit	Balance
111	Kas			
	07/10/2021	Rp5.200.000.00	Rp0.00	Rp5.200.000.00
	07/10/2021	Rp3.320.000.00	Rp0.00	Rp8.520.000.00
	07/10/2021	Rp1.420.000.00	Rp0.00	Rp9.940.000.00
	07/10/2021	Rp1.050.000.00	Rp0.00	Rp10.990.000.00
	07/10/2021	Rp1.040.000.00	Rp0.00	Rp12.030.000.00
	07/10/2021	Rp978.000.00	Rp0.00	Rp13.008.000.00
	07/10/2021	Rp640.000.00	Rp0.00	Rp13.648.000.00
	07/10/2021	Rp440.000.00	Rp0.00	Rp14.088.000.00
	07/10/2021	Rp344.000.00	Rp0.00	Rp14.432.000.00

Picture 22.

Toko J5 General Ledger Source: Processed data, 2021

## 23. Sales Report

Sales reports are created with the goal of determining the total sales price, the quantity of items sold, the sorts of goods sold, and the name of the buyer over a period of time. The report itself may be exported to pdf format by clicking the print button at the corner.



02 November 2021				
No	Tanggal Penjualan	Kode Pelanggan	Nama Pelanggan	Amount
PJ001	02/10/2021	C001	Santi	Rp440.000.00
PJ002	03/10/2021	C006	Atek	Rp640.000.00
PJ003	03/10/2021	C010	Ameng	Rp1.050.000.00
PJ004	04/10/2021	C007	Aluang	Rp1.420.000.00
PJ005	04/10/2021	C003	Ibnu	Rp978.000.00
PJ006	05/10/2021	C002	Wisnu	Rp344.000.00
PJ007	05/10/2021	C005	Sri	Rp126.000.00
PJ008	06/10/2021	C004	Ani	Rp3.320.000.00

Picture 23.

Toko J5 Sales Report Source: Processed data, 2021

## 24. Purchase Report

Purchase reports are made with the aim of knowing the amount of the purchase price, the number of goods purchased, the type of goods purchased, the name of the supplier for the purchase of goods for a period to a certain period. The report itself may be exported to pdf format by clicking the print button at the corner.



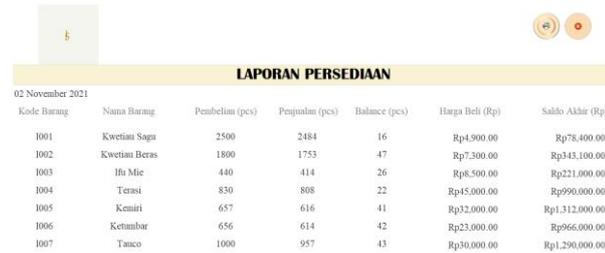
02 November 2021				
No	Tanggal Pembelian	Kode Pemasok	Nama Pemasok	Amount
PM001	02/10/2021	S001	PT Multi Sumber	Rp12.200.000.00
PM002	02/10/2021	S002	PT Indo Suskes Rawa	Rp3.112.000.00
PM003	02/10/2021	S003	CV Panen Jaya	Rp12.390.000.00
PM004	02/10/2021	S002	PT Indo Suskes Rawa	Rp2.750.000.00
PM005	03/10/2021	S001	PT Multi Sumber	Rp30.500.000.00
PM006	04/10/2021	S001	PT Multi Sumber	Rp42.400.000.00
PM007	08/10/2021	S002	PT Indo Suskes Rawa	Rp26.670.000.00
Total				Rp130.022.000.00

Picture 24.

Toko J5 Purchase Report Source: Processed data, 2021

## 25. Inventory Report

This report shows the remaining inventory, beginning with inventory received through purchases and ending with inventory sold. The report itself may be exported to pdf format by clicking the print button at the corner.



LAPORAN PERSEDIAAN						
02 November 2021						
Kode Barang	Nama Barang	Pembelian (pcs)	Penjualan (pcs)	Balance (pcs)	Harga Beli (Rp)	Saldo Akhir (Rp)
1001	Kwetian Saga	2500	2484	16	Rp4.900.00	Rp78.400.00
1002	Kwetian Beras	1800	1753	47	Rp7.300.00	Rp343.100.00
1003	Hiu Mic	440	414	26	Rp8.500.00	Rp221.000.00
1004	Terasi	830	808	22	Rp45.000.00	Rp990.000.00
1005	Kemiri	657	616	41	Rp32.000.00	Rp1.312.000.00
1006	Ketumbar	656	614	42	Rp23.000.00	Rp966.000.00
1007	Tanco	1000	957	43	Rp30.000.00	Rp1.290.000.00

Picture 25.

Toko J5 Inventory Report Source: Processed data, 2021

## 26. Fixed Assets Depreciation Report

This report shows list of fixed assets and each depreciation schedule and monthly amount. The report itself may be exported to pdf format by clicking the print button at the corner.



LAPORAN PENYUSUTAN						
02 November 2021						
Kode Aset	Nama Aset	Tahun Perolehan	Harga Perolehan	Umur	Penyusutan/Tahun	Penyusutan/Bulan
SA01	Meja	2015	Rp5.000.000	20	Rp250.000.00	Rp20.833.33
SA02	Kursi	2015	Rp3.000.000	20	Rp150.000.00	Rp12.500.00
SA03	Alat Press Plastik	2016	Rp500.000	5	Rp100.000.00	Rp8.333.33
SA04	Motor	2017	Rp20.000.000	20	Rp1.000.000.00	Rp83.333.33
SA05	Alat Press Plastik	2021	Rp600.000	5	Rp120.000.00	Rp10.000.00
Total					Rp1.620.000.00	Rp135.000.00

Picture 26.

Toko J5 Fixed Assets Depreciation Report Source: Processed data, 2021

### (3) Outcome strengths and weaknesses

The inventory supply was accurately controlled after employing a computer-based method devised by the author for the Toko J5 owner. There are no longer any stock supply issues, such as concern over running out of goods when a customer inquires. The Toko J5's operational activities run more smoothly as a result of thorough recordkeeping. The financial reports that arise are also highly useful for business owners in monitoring the store's status. Furthermore, the company's financial statements may be displayed more efficiently and in a timely way thanks to the start and finish dates that are necessary in the report menu. As a consequence, the report may be useful in assisting business owners in making the best decisions for long-term success. However, the result or accounting recording system's capabilities are limited, only providing components that fit the needs of today's users. If the user has to complete transactions that need features and modules that aren't currently available, the user will need to be trained or supported by more experienced users.

### Conclusion

Toko J5 lack sufficient accounting records or books to establish the financial health of their firm over time. Toko J5 has not yet differentiated between personal

and business cash. All buy and sell transactions are only checked or examined using notes, although this is always the case when a note is misplaced. This strategy is regarded to be highly manual or conventional, making it inefficient for maintaining company continuity.

The use of accounting books in conjunction with an accounting information system designed to make it easier for Toko J5 to determine the true financial state of the company. Furthermore, the financial reports provided by the system serve as an assessment of company performance, forming the foundation for the Toko J5 growth and progress. The design of this system is anticipated to assist Toko J5 in applying proper accounting, making every day operating operations easier for Toko J5.

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