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DESIGN AND IMPLEMENTATION OF ACCOUNTING INFORMATION SYSTEM IN PT KARYA MURA NIAGA

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Abstract

PT Karya Mura Niaga is a company engaged in trading computer equipment that was founded in July 2018 and officially operated since January 2019. PT Karya Mura Niaga is a relatively new company, thus the company still does not have a well-established accounting system and relies on the use Microsoft Excel to manually record transactions. The purpose of this project was to develop and design an accurate and reliable accounting record system that can be implemented by PT Karya Mura Niaga to record transactions in accordance with Standar Akuntansi Keuangan Entitas Tanpa Akuntabilitas Publik (SAK-ETAP) and the currently enforced regulations by utilizing Microsoft Office Access. The implementation method was done by conducting interviews, observations, documentations, system design and simulation of the system implementation in the company for a duration of three months, starting from 1st September until 31th December 2021. The results of the implementation of this system are personalized recording system for the company, easier, faster and more accurate preparation of financial statements, ease in decision making, more accurate stock reporting and due-date reporting. This system is simple and can be applied in small entities company. For future projects, the system features can be improved and increased in complexity than that in this project, thus it can be implemented by larger companies.

Keywords: *Accounting Record System, Financial Reporting, Decisions Making, Microsoft Office Access.*

INTRODUCTION

Technology has become an important part of human civilization. Every advantage and disadvantage of technology has blended into all aspects and activities of humans every day. The word "Technology" comes from the Greek word "techno" which means expertise, skill, knowledge of ways, rules, tools, and "logia" which means science, word, and knowledge (Stošić, 2015). It can be concluded that technology is a science that explains skill, and knowledge. The existence of technology is very helpful and makes human life easier so that every human activity is very dependent and tied to technology.

Computer equipment is one technology that greatly helps human life. Moreover, during the Covid-19 pandemic, everyone was required to do activities at home, keep their distance in socializing, and workers had to implement the Work From Home (WFH) system. The rapid spread of Covid-19 causes more demand for computer equipment, so computer sellers or distributors must provide even greater sales stock. Large-scale provision of stock is prone to causing stock disputes if a company does not have a good accounting record system. Therefore, the existence of an accounting record system is very helpful for the company's operations. In the world of accounting, financial statements have an important position for decision-makers in the company. To achieve company's goals, financial statements are used as a basis in making decisions. An accountant should not be arbitrary in preparing financial statements but must be based on applicable accounting standards. In Indonesia, these standards are *Pernyataan Standar Akuntansi Keuangan* (PSAK), and *Standar Akuntansi Keuangan Entitas Mikro, Kecil dan Menengah* (SAK EMKM) to set accounting standards for micro, small and medium enterprises (MSMEs). SAK EMKM has been designed in such a way, to make it easier for MSME entrepreneurs to report their financial statements. A study on mapping the application of EMKM financial accounting standards explained that most micro, small and medium enterprises still have not fully implemented SAK in preparing their financial reports (Putra, 2018). MSME owners often experience difficulties and problems when they want to record their financial statements. PT Karya Mura Niaga is a company engaged in computer equipment trading that was established in July 2018 and officially operated since January 2019. PT Karya Mura Niaga does not have a good accounting recording system, and recording is still done manually. Financial statements prepared by the company are limited to recording sales, recording cash receipts and disbursements, and receivables every day through Microsoft Excel tables. The inventory also does not have a special record, so sometimes there is a difference in stock. Recording transactions only through Microsoft Excel which errors can occur which resulting in the company's reported profit or loss being inaccurate.

The purpose of this project is to develop and design an accurate and reliable accounting recording system that can be implemented at PT Karya Mura Niaga to record transactions following SAK EMKM, and current standards. The accounting recording system is planned to be made by the needs and requests of PT Karya Mura Niaga. The resulting financial statements are expected to be information that helps in decision making.

METHOD

Data Collection

The quality of a data collection technique can affect the quality of the results of a study. Data collection technique is one of the important steps needed by a researcher to obtain good research data, accurate and following predetermined criteria (Aisya, 2019). The data collection techniques used in this study are interview, observation, documentation, and simulation. An interview is a form of fact record obtained by discussion and Q&A (Rijali, 2019), either directly meeting face to face, or through media communication such as telephone (Aisya, 2019). In

an interview, it is very necessary to ask questions to extract important information (Barlian, 2018). Observation can be explained as an empirical scientific activity that relies on evidence and actual phenomena obtained from direct observations in the field without fraud (Hasanah, 2017). Documentation also acts as evidence that the right activities have been carried out. Documentation is usually applied to complete and refine the data of interviews and observations. In this case, it is necessary to conduct an interview with PT Karya Mura Niaga related to operational activities and business activities, do some observations and studying the accounting recording system used by company, and also hold a meeting to discuss the result after implementing the new system. Activities will be documented as a result of interviews with owners about the history of PT Karya Mura Niaga and collect data conducted by collecting existing documents or files.

Output Design Process

The implementation of this practical work begins with conducting interviews with the owner and observing PT Karya Mura Niaga in order to find out the main problems that exist and the operational activities that are carried out every day. PT Karya Mura Niaga has difficulty in recording accounting because the company does not yet have a good accounting system. The owner records all transactions manually so that they do not get accurate information that will hinder the owner from making a decision. This Project intends to help the owner by designing an accounting system through the Microsoft Office Access application according to the company's needs. The system design starts from the list of accounts, designing forms such as forms relating to sales, purchases, cash transactions, menu forms, and others that aim to record transactions, and finally the preparation of financial statements.

Implementation Step

The method used in the implementation of this practical work is as follows:

1. Preparation Step (1st September 2021 – 2nd October 2021)

The preparation phase begins by surveying PT Karya Mura Niaga to find out whether the company has an adequate recording system or not. After knowing the problem, it is necessary to discuss with the company director to ask a permission. After discussing, it will be followed by the activities of drafting proposals for the approval of topics and workplace practices.

2. Implementation Step (16th September 2021 – 4th December 2021)

At the implementation stage, the thing that must be done is to understand the company's activities and analyze the constraints experienced by the company. The next stage is to design accounting and reporting recording system.

3. Assessment and Reporting Step (14th September 2021 – 15th December 2021)

In the assessment and reporting stage, the process of preparing a report on the results of practical work, finalization, and evaluation of the report.

Implementation Schedule

The schedule for the implementation of practical work starts from 1st September 2021 to 31th December 2021. The following is a summary of the order in which practical work is carried out at PT Karya Mura Niaga along with the implementation time:

Table 1.
Practical Work Implementation Schedule

No.	Kegiatan	September				Oktober					November				Desember				
		1	2	3	4	1	2	3	4	5	1	2	3	4	1	2	3	4	5
1	Survey Location and ask for permission	█	█	█	█														
2	Preparation and submission of proposal																		
3	Observation and interview, collecting data & information																		
4	Design System																		
5	Implementing System																		
6	Training																		
7	Evaluation and assessment of the designed system																		
8	Mentoring and assistance to Clients																		
9	Preparation of Practical Work Final Report																		
10	Finalization of Practical Work Report																		
11	Evaluation and assessment																		

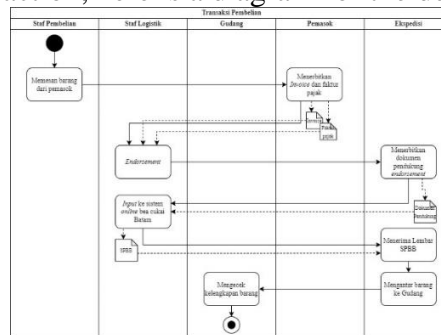
Source: Author (2021).

DISCUSSION

Output Design Activity

1. Purchase Transaction

The flow of purchase transactions that occurs at PT Karya Mura Niaga generally is credit transaction, here is a diagram for the depiction of the flowchart:

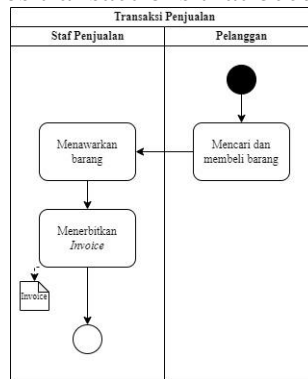


Picture 1.

Flowchart of Purchase Transaction Source: Author (2021).

2. Sales Transaction

The flow of sales transactions that occurs at PT Karya Mura Niaga is divided into two types, cash sales, and credit sales. Here are diagrams for the description of the flow of sales transactions that occur:

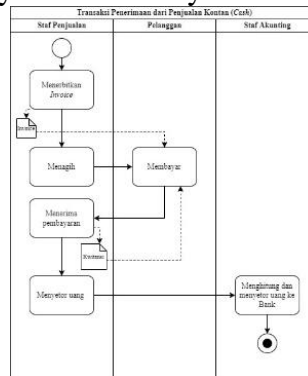


Picture 2.

Flowchart of Sales Transaction Source: Author (2021).

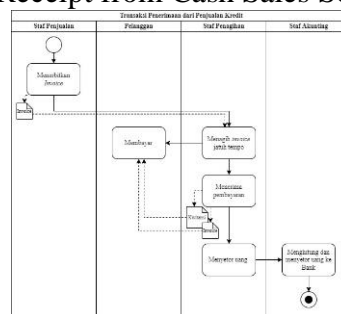
3. Cash Receipt Transaction

Cash receipts received by PT Karya Mura Niaga are generally receipts derived from receivable payments made by customers, following flowcharts describing the cash receipt cycle of PT Karya Mura Niaga:



Picture 3.

Flowchart of Sales Receipt from Cash Sales Source: Author (2021).

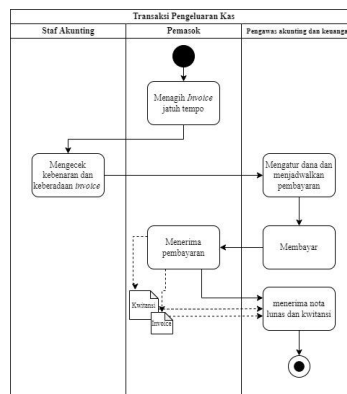


Picture 4.

Flowchart of Sales Receipt from Credit Sales Source: Author (2021).

4. Cash Expenditure Transaction

Cash expenditure transactions at PT Karya Mura Niaga are usually made on the payment of debts from inventory purchases, payment of operating expenses, and company needs made directly by the owner of the company, as seen in the following flowchart:



Picture 5.

Flowchart of Cash Expenditure Transaction Source: Author (2021).

Accounting Recording System

From the results of observations, and interviews, this project needs to conduct data analysis and outline the problems experienced by the company, namely:

1. The company still doesn't have accurate stock records.
2. Purchase and sale transactions are recorded manually to Microsoft Excel.
3. Expenditure and receipt transactions are also recorded manually to Microsoft Excel.
4. Financial reports are prepared manually by the financial supervisor at the end of each period.

Security password

When the recording system is opened, the first view that will show is a command which asks the user to enter a password to be able to access the database. This password is intended so that the stored company database is more secure and only certain users can access the database.

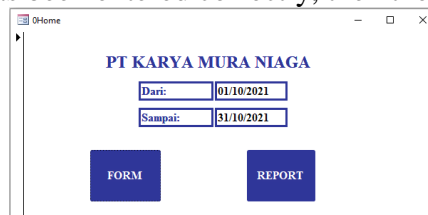


Picture 6.

Enter Password command in Database Source: Author (2021).

Home Menu

If the password has been entered correctly, then the home menu will appear.



Picture 7.

Home Menu view on Database Source: Author (2021).

This Home menu display has the same function as the Main Menu. The home menu display has two buttons, namely the Form menu and the Report menu. The home menu view has also been designed so that the company can review the form and report the menu according to the desired date or period.

Form Menu



Picture 8.

Form Menu view on Database Source: Author (2021).

In the form menu, users can input databases, such as credit sales transactions, cash sales, purchases, general journals, account lists, supplies, customers, suppliers, and others. The users only need to press which transaction want to be input from the selection of tabs above, then, the display of the transaction form will be displayed and the user can start inputting it. This menu will link to all types of forms that will be used to input transactions.

Report Menu

Account	Debit	Credit	Balance
1111 KAS	Rp1.492.471.479	Rp1.491.491.491	Rp790.982
1112 BANK MANDIRI	Rp421.741.107	Rp419.575.106	Rp21.166.001
1113 BANK CENTRAL ASIA	Rp118.647.050	Rp118.647.050	Rp0
1114 MAYBANK	Rp43.388.540	Rp43.328.756	Rp59.784
1115 HUTANG DAGANG	Rp2.001.000.000	Rp1.192.200.000	Rp808.800.000
1116 PERSEDIAAN BARANG DAGANGAN	Rp1.711.437.004	Rp1.095.440.122	Rp615.996.882
1117 ALAT TULUS KANTOR	Rp1.000.000	Rp4.978.142	Rp3.978.142
1211 INVENTARIS KANTOR		Rp0	Rp0
1212 AKU-PENY INVENTARIS KANTOR		Rp7.790.491	Rp7.790.491
1251 KENDARAAN		Rp0	Rp0
1252 AKU-PENY KENDARAAN		Rp3.773.212	Rp3.773.212
1291 TANAH		Rp0	Rp0
2111 HUTANG DAGANG	Rp4.758.141	Rp1.127.000	Rp3.631.141
2112 HUTANG GAIJ	Rp1.452.912	Rp1.452.912	Rp0

Picture 9.

Report Menu view on Database Source: Author (2021).

In the report menu, users can review financial statements, such as Trial Balance report, changes of equity report, inventory card, sales report, purchase report, and other financial statements. Users only need to press which reports they want to see from the left tab, then, the view of the financial statements will be displayed and users can start inputting them. This menu will link to all types of financial statements that will later be used by users to help determine decisions.

Chart of Account (COA) Form

Header No.	Header Name	Detail No.	Detail Name
1100	AKTIVA LANGCAR	1111	KAS
1100	AKTIVA LANGCAR	1112	BANK MANDIRI
1100	AKTIVA LANGCAR	1113	BANK CENTRAL ASIA
1100	AKTIVA LANGCAR	1114	MAYBANK
1100	AKTIVA LANGCAR	1115	HUTANG DAGANG
1100	AKTIVA LANGCAR	1116	PERSEDIAAN BARANG
1100	AKTIVA LANGCAR	1117	ALAT TULUS KANTOR
1200	AKTIVA TETAP BERWULU	1211	INVENTARIS KANTOR
1200	AKTIVA TETAP BERWULU	1212	AKU-PENY. INVENT.
1200	AKTIVA TETAP BERWULU	1251	KENDARAAN
1200	AKTIVA TETAP BERWULU	1252	AKU-PENY. KENDAR.
1200	AKTIVA TETAP BERWULU	1291	TANAH
2100	HUTANG	2111	HUTANG DAGANG
2100	HUTANG	2112	HUTANG GAIJ
2100	HUTANG	2113	HUTANG BUKTI
3100	MODAL	3111	MODAL SAHAM
3100	MODAL	3112	MODAL SAHAM BEL.
3100	MODAL	3113	LABA DITAHAN
4100	PENDAPATAN	4111	PENDAPATAN
5100	HARGA PEROK. PEROK.	5111	HARGA PEROK. PEROK.
6100	BIAYA LAIN-LAIN	6111	BIAYA GAIJ

Picture 10.

COA Form view on Database Source: Author (2021).

The Chart of Account (COA) form is used to input a list of accounts used by the company. Users can add or remove the account name created on this form.

Term Form

PT KARYA MURA NIAGA
Term

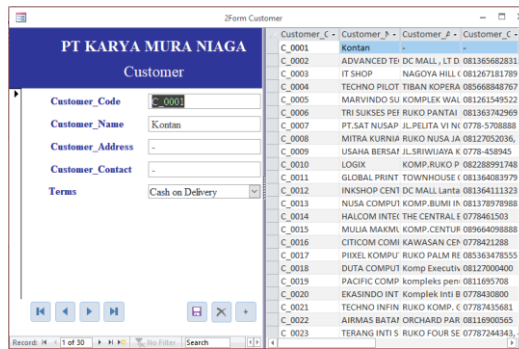
Terms_Code: 14 Hari
Terms_Name: Term 14 Hari

Picture 11.

Term Form view on database Source: Author (2021).

Term form is used to add or remove types of payment time terms, both in sales and purchases. PT Karya Mura Niaga uses two types of terms, namely Cash (*kontan*) and term 14 days due.

Customer Form

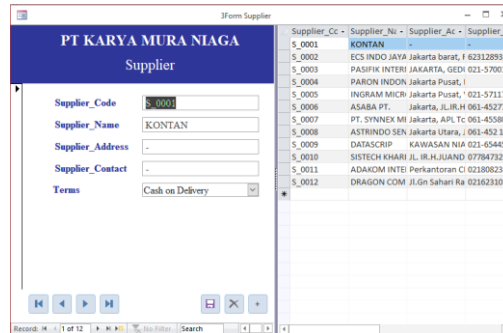


Picture 12.

Customer Form view on database Source: Author (2021).

Customer form is used to add several new customers or remove several old customers who no longer buy goods from the company.

Supplier Form

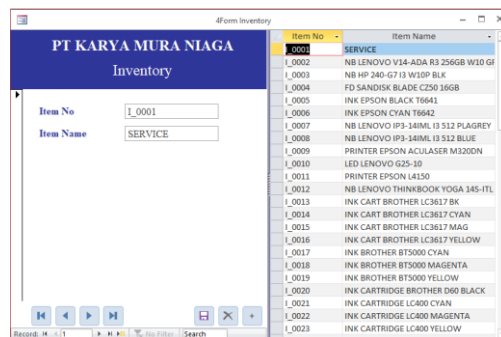


Picture 13.

Supplier Form view on database Source: Author (2021).

Supplier form is used to add several new suppliers or remove several old suppliers who do not have a purchase relationship with the company.

Inventory Form



Picture 14.

Inventory Form view on database Source: Author (2021).

Inventory form is used to add or remove several inventory products that the company purchases from suppliers and resold to customers.

Purchase Form

Picture 15.

Purchase Form view on Database Source: Author (2021).

The purchase form is used to record and store all transactions related to inventory purchases. The system will automatically add up the total purchase, and will automatically record it as a purchase journal.

Sales Form

Picture 16.

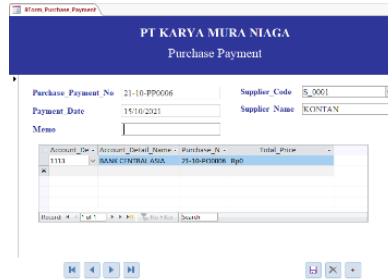
Sales Credit Form view on Database Source: Author (2021).

Picture 17.

Sales Cash Form view on Database Source: Author (2021).

Sales forms are used to record and store all transactions related to the sale of inventory. Based on the request from PT Karya Mura Niaga, this recording system divides the sales forms into two types, namely credit sales form, and cash sales form. The system will automatically add up the total sales, and will automatically record it as a sales journal and a journal of goods expenditure.

Purchase Payment Form



Picture 18.

Purchase Payment Form view on Database Source: Author (2021).

The purchase payment form is used to store and record payment for purchases of goods from suppliers that are due. Users can fill out their payment method based on the account number that has been stored through the COA form. The system will automatically record the purchase payment journal according to the chosen method, either through cash or bank.

Sales Receipt Form

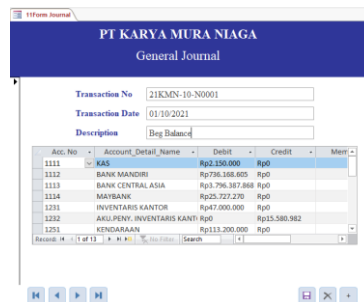


Picture 19.

Sales Receipt Form view on Database Source: Author (2021).

The sales receipt form is used to store and record the receipt of payments from customers for their due receivables. Users can fill in the payment method made by customers based on account numbers that have been stored through the COA form. The system will automatically record the journal of receipt of receivable payments following the payment method, both cash payments and transfers to banks.

General Journal Form



Picture 20.

General Journal Form view on database Source: Author (2021).

The general journal for recording and storing general journals used when transactions are recorded in a variety of financial information that cannot be combined in a special journal, such as journals of purchase, sales, cash receipts,

and cash payments. General journals can also be adjustment journals that adjust the balance when the period ends to show the actual conditions.

Ledger

PT KARYA MURA NIAGA					
Ledger					
01/10/2021-31/10/2021					
			Debit	Credit	Balance
AKTIVA LANCAR					
1111 KAS					
01/10/2021	21-10-MK0001	Kontan	Rp39.750.000	Rp0	Rp39.750.000
01/10/2021	21-10-MK0002	Kontan	Rp15.800.000	Rp0	Rp15.800.000
01/10/2021	21-10-MK0003	Kontan	Rp140.000	Rp0	Rp140.000
01/10/2021	21-10-MK0004	Kontan	Rp7.000.000	Rp0	Rp7.000.000
01/10/2021	21-10-MK0005	Kontan	Rp750.000	Rp0	Rp750.000
01/10/2021	21-10-MK0005	Kontan	Rp1.500.000	Rp0	Rp1.500.000
01/10/2021	21KMN-10-N0001		Rp2.150.000	Rp0	Rp2.150.000
01/10/2021	21KMN-10-N0002		Rp0	Rp64.940.000	-Rp64.940.000
02/10/2021	21-10-MK0010	Kontan	Rp275.000	Rp0	Rp275.000

Picture 21.

Ledger Form view on database Source: Author (2021).

The ledger shows the balance of each transaction in detail by describing each transaction per account according to the transaction recorded in a given period. Ledger helps users in checking if any incorrect transactions are recorded.

Adjusted Trial Balance

PT KARYA MURA NIAGA					
Adjusted Trial Balance					
01/10/2021-31/10/2021					
Acc. No	Acc. Name		Debit	Credit	Balance
1111	KAS		Rp1.526.557.500	Rp1.520.883.368	Rp5.694.132
1112	BANK MANDIRI		Rp1.220.527.112	Rp731.997.977	Rp488.529.135
1113	BANK CENTRAL ASIA		Rp5.544.261.088	Rp1.257.686.062	Rp4.286.575.026
1114	MAYBANK		Rp136.190.810	Rp382.287.806	Rp246.097.004
1131	PIUTANG DAGANG		Rp1.962.365.000	Rp1.115.470.000	Rp846.895.000
1141	PERSEDIAAN BARANG DAGANGAN		Rp3.626.755.164	Rp2.914.306.912	Rp712.448.252
1151	ALAT TULIS KANTOR		Rp5.000.000	Rp3.978.362	Rp1.021.638
1231	INVENTARIS KANTOR		Rp47.000.000	Rp0	Rp47.000.000
1232	AKU PENY. INVENTARIS KANTOR		Rp0	Rp23.371.473	-Rp23.371.473
1251	KENDARAAN		Rp113.200.000	Rp0	Rp113.200.000
1252	AKU PENY. KENDARAAN		Rp0	Rp11.319.696	-Rp11.319.696
1291	TANAH		Rp1.500.000.000	Rp0	Rp1.500.000.000
2111	HUTANG DAGANG		Rp2.218.618.229	Rp3.626.755.164	-Rp1.408.136.935

Picture 22.

Adjusted Trial Balance view on database Source: Author (2021).

Adjusted Trial Balance is a summary of all balances after recording the adjustment journal.

Income Statement

PT KARYA MURA NIAGA		
Income Statement		
01/10/2021-31/10/2021		
4000	PENDAPATAN	
1111	PENDAPATAN	Rp3.471.422.500
5100	HARGA POKOK PENJUALAN	
2111	HARGA POKOK PENJUALAN	-Rp2.914.336.912
6000	BAYAN BAHAN & ADMINISISTRASI	
6111	BAYAN Gaji	-Rp3.442.932
6112	BAYAN PERJALANAN DINAS	-Rp1.507.695
6113	BAYAN ATK KANTOR	-Rp3.578.262
6114	BAYAN PEMAKSARAN KEPERILIHAN KIR	-Rp7.599.025
6115	BAYAN NETERAJ	-Rp10.160
6116	BAYAN LANGGASAN KORAN	-Rp81.160
6117	BAYAN AIR	-Rp118.042
6118	BAYAN LISTRIK	-Rp1.728.836
6119	BAYAN KAWASAN	-Rp10.000
6120	BAYAN ASURANSI	-Rp2.599.281
6121	BAYAN TELEPON	-Rp2.841.837

Picture 23.

View of Income Statement on Database Source: Author (2021).

The income statement shows how the company's performance operates throughout operating time. Users can find out how much profit or loss the company makes during a certain period, so this report can help users make decisions.

Statement of Financial Position



PT KARYA MURA NIAGA Statement of Financial Position 01/10/2021-31/10/2021		
Aset		
1100	AKTIVA LANCAR	
1112	BANK MANDIRI	Rp488.529.135
1113	BANK CENTRAL ASIA	Rp4.285.579.028
1114	MAYBANK	Rp53.903.004
1111	PILIYANG BAGANG	Rp48.009.000
1141	PERUSAHAAN BARANG DAGANGAN	Rp712.448.252
1151	ALAT TULIS KANTOR	Rp1.022.808
1111	SAS	Rp1.604.132
1200	AKTIVA TETAP BERWUJUD	
1251	KENDARAAN	Rp13.205.000
1252	AKU PENY. INSTANTANIS KANTOR	Rp23.371.071
1252	AKU PENY. KENDARAAN	Rp11.319.086

Picture 24.

View of Statement of Financial Position on Database Source: Author (2021).

The statement of financial position is also a guideline for companies in determining decisions because this report shows how the company's financial position in a period of working time.

Changes of Equity Statement



PT KARYA MURA NIAGA Statement of Changes in Equity 01/10/2021-31/10/2021	
Beginning Balance, Retained Earning	Rp1.104.053.365
Profit	Rp412.239.969
Prive	Rp0
Change	Rp412.239.969
Ending Balance, Retained Earning	Rp1.516.293.334

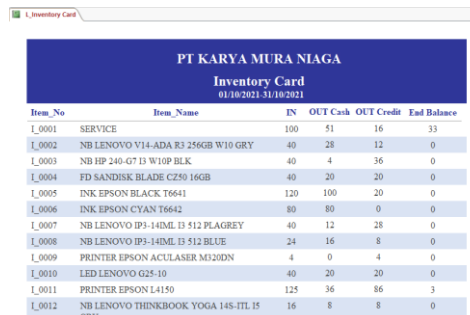
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Picture 25.

View of Changes of Equity Statement on Database Source: Author (2021).

The Changes of Equity Statement shows a change in equity balance, either rising or decreasing as a result of profit and loss, and indicates an increase or decrease in equity of the owner of the equity.

Inventory Card



PT KARYA MURA NIAGA Inventory Card 01/10/2021-31/10/2021						
Item_No	Item_Name	IN	OUT	Cash	OUT Credit	End Balance
I_0001	SERVICE	100	51	16	33	
I_0002	NB LENOVO V14-ADA R3 256GB W10 GR	40	28	12	0	
I_0003	NB HP 240-G7 I3 W10P BLK	40	4	36	0	
I_0004	FD SANDISK BLADE CZ50 16GB	40	20	20	0	
I_0005	INK EPSON BLACK T6641	120	100	20	0	
I_0006	INK EPSON CYAN T6642	80	80	0	0	
I_0007	NB LENOVO IP3-14DML I3 512 PLAGREY	40	12	28	0	
I_0008	NB LENOVO IP3-14DML I3 512 BLUE	24	16	8	0	
I_0009	PRINTER EPSON ACULASER M120DN	4	0	4	0	
I_0010	LED LENOVO G25-10	40	20	20	0	
I_0011	PRINTER EPSON L4150	125	36	86	3	
I_0012	NB LENOVO THINKBOOK YOGA 14S-ITL I5 GR	16	8	8	0	

Picture 26.

Inventory Card view on Database Source: Author (2021).

An inventory card shows the amount of stock the company's inventory purchased from the supplier and sold to the customer. This inventory card helps and makes it easier for users to check the amount of inventory stock with physical calculations of inventory at a period.

Purchase Report

PT KARYA MURA NIAGA						
Purchase Report						
01/10/2021-31/10/2021						
Purchase Date	Purchase No	Supplier Code	Item No	Qty	Item Price	Total
01/10/2021	21-10-PO0002	S_0003	1_0003	10	Rp6.503.800	Rp65.038.000
						Rp65.038.000
01/10/2021	21-10-PO0001	S_0002	1_0002	10	Rp6.409.700	Rp64.097.000
						Rp64.097.000
01/10/2021	21-10-PO0003	S_0004	1_0005	30	Rp68.209	Rp2.046.270
01/10/2021	21-10-PO0003	S_0004	1_0006	20	Rp68.209	Rp1.364.180
						Rp3.410.450
01/10/2021	21-10-PO0004	S_0005	1_0004	10	Rp44.999	Rp449.990
						Rp449.990
01/10/2021	21-10-PO0005	S_0006	1_0007	10	Rp6.545.454	Rp65.454.540
						Rp65.454.540

Picture 27.

Purchase Report view on Database Source: Author (2021).

The purchase report shows a list of purchase transactions the company made and information about how much purchase debt the company made in buying inventory over a period of time.

Sales Report

PT KARYA MURA NIAGA						
Sales Cash Report						
01/10/2021-31/10/2021						
Order Date	Invoice No	Customer Code	Item No	Item Qty	Item Price	Total
01/10/2021	21-10-SK0001	C_0001	1_0002	5	Rp2.940.000	Rp19.740.000
01/10/2021	21-10-SK0002	C_0001	1_0002	2	Rp2.940.000	Rp18.900.000
02/10/2021	21-10-SK0003	C_0001	1_0001	1	Rp210.000	Rp210.000
02/10/2021	21-10-SK0004	C_0001	1_0003	1	Rp7.000.000	Rp7.000.000
01/10/2021	21-10-SK0005	C_0001	1_0004	20	Rp15.000	Rp300.000
01/10/2021	21-10-SK0005	C_0001	1_0006	30	Rp24.000	Rp720.000
02/10/2021	21-10-SK0006	C_0001	1_0007	1	Rp7.000.000	Rp7.000.000
02/10/2021	21-10-SK0007	C_0001	1_0003	3	Rp24.000	Rp72.000
02/10/2021	21-10-SK0008	C_0001	1_0007	2	Rp2.000.000	Rp4.000.000
02/10/2021	21-10-SK0009	C_0001	1_0006	30	Rp24.000	Rp720.000
02/10/2021	21-10-SK0010	C_0001	1_0001	3	Rp24.000	Rp72.000
02/10/2021	21-10-SK0011	C_0001	1_0001	1	Rp120.000	Rp120.000

Picture 28.

Sales Cash Report view on Database Source: Author (2021).

PT KARYA MURA NIAGA						
Sales Credit Report						
01/10/2021-31/10/2021						
Order Date	Invoice No	Customer Code	Item No	Item Qty	Item Price	Total
01/10/2021	21-10-M0001	C_0003	1_0002	1	Rp7.950.000	Rp7.950.000
01/10/2021	21-10-M0002	C_0024	1_0002	2	Rp7.950.000	Rp15.900.000
01/10/2021	21-10-M0003	C_0005	1_0004	5	Rp45.000	Rp225.000
01/10/2021	21-10-M0004	C_0006	1_0003	2	Rp7.000.000	Rp14.000.000
01/10/2021	21-10-M0005	C_0002	1_0003	5	Rp7.000.000	Rp35.000.000
02/10/2021	21-10-M0006	C_0023	1_0007	5	Rp7.000.000	Rp35.000.000
02/10/2021	21-10-M0007	C_0008	1_0005	5	Rp75.000	Rp375.000
02/10/2021	21-10-M0008	C_0012	1_0003	2	Rp7.000.000	Rp14.000.000
02/10/2021	21-10-M0009	C_0013	1_0007	2	Rp7.000.000	Rp14.000.000
02/10/2021	21-10-M0010	C_0014	1_0001	1	Rp100.000	Rp100.000

Picture 29.

Sales Credit view on Database Source: Author (2021).

The sales report shows a list of sales transactions made by the company and information about how much revenue from sales the company made in selling inventory over a period of time.

Outstanding Payable Report

PT KARYA MURA NIAGA						
Outstanding Payable Report						
01/10/2021-31/10/2021						
Purchase No	Due Date	Invoice	Pembayaran	Balance	Category	Age in Days
ARASKOM INTERNATIONAL TECHNOLOGY PT.						
21-10-P00055	30/10/2021	Rp118.881.810	Rp0	Rp118.881.810	USDAE	18
21-10-P00056	08/11/2021	Rp118.981.810	Rp118.981.810	Rp0	USDAE	1
DATASCRIP						
21-10-P00011	18/10/2021	Rp71.018.909	Rp71.018.909	Rp0	USDAE	15
21-10-P00001	26/11/2021	Rp71.028.909	Rp71.028.909	Rp0	USDAE	0
DRAGON COMPUTER COMMUNICATION PT.						
21-10-P00018	22/10/2021	Rp21.021.809	Rp21.021.809	Rp0	USDAE	11
21-10-P00040	21/10/2021	Rp22.086.544	Rp22.086.544	Rp0	USDAE	14
21-10-P00051	23/10/2021	Rp21.021.809	Rp21.021.809	Rp0	USDAE	12

Picture 30.

Outstanding Payable Report view on Database Source: Author (2021).

Outstanding Payable Report shows which purchase transactions have been paid in full by the company or unpaid debts paid off.

Outstanding Receivable Report

Invoice No	Order No	Date	Status	Invoice	Penjualan	Balance	Currency	Age in Day
AT TECHNOLOGY								
21-10-M0141	09102021	28102021		Rp250.000	Rp250.000	Rp0	119055	14
21-10-M0149	14102021	28102021		Rp150.000	Rp150.000	Rp0	119055	0
21-10-M0177	16102021	30102021		Rp15.700.000	Rp15.700.000	Rp0	119055	7
21-10-M0128	20102021	11112021		Rp300.000	Rp300.000	Rp0	119055	3
CETERA COMPUTER TECHNOLOGY PT								
21-10-M0213	04102021	18102021		Rp11.000.000	Rp11.000.000	Rp0	119055	10
21-10-M0585	14102021	28102021		Rp1.500.000	Rp1.500.000	Rp0	119055	0

Picture 31.

Outstanding Receivable Report view on Database Source: Author (2021).

Outstanding Receivable Report has the same benefits as Outstanding Payable Report, it's just that Outstanding Receivable Report is related to credit sales.

Output Implementation Process

1. First implementation phase (11th October 2021 – 23th October 2021)

The first implementation was carried out by visiting PT Karya Mura Niaga and communicating with the company director to introduce a completed recording system designed. The purpose of this visit is intended to explain what the functions of parts of the system. The company's director wants a change to the sales form. He requested that credit sales to be separated from cash sales.

2. Second implementation phase (26th October 2021 – 6th November 2021)

This second visit was intended to show a revised sales form, and the company's directors were pleased by the changes. Then, the company provides several transactions that will help in the process of ensuring the user that the designed system is accurate and suitable for use. When doing inputs, it turns out that there are some error parts in the system, so the system needs to be checked again and repaired.

3. Third implementation phase (9th November 2021 – 20th November 2021))

In the third implementation, a visit was also made to hand over the recording system to the company.

4. Forth implementation phase (23th November 2021 – 30th November 2021)

In the last stage of implementations, visit to check again, and re-validating whether there are errors in the system or errors in inputting transactions into the system by employees.

Condition After Implementation

The developments, that are found after implementation, are:

1. The Company already has an accurate and practical automated recording system, so that the company does not need to record manually.
2. The financial statements produced by the system are very helpful when company wants to make urgent and sudden decisions.
3. Debt payments can be paid in time because of the outstanding payable report and receivable are collected in time than ever because of outstanding receivable report.

CONCLUSION

The project assists PT Karya Mura Niaga by designing, compiling, and implementing an accurate and adequate accounting recording system, which is based on applicable financial accounting standards, using Microsoft Office Access 2010 as its medium. After the implementation of the accounting recording system, the operating flow of PT Karya Mura Niaga ran more smoothly and stable. Some of the changes that are seen are that employees do not need to spend a lot of time compiling and preparing financial statements because the system produces financial statements quickly and practically. It helps the work of superiors in supervising the work of staff, the resulting financial statements can help the company in making company decisions, even it's a sudden decision. Debt payments and receivable collection are more stable because the outstanding payable and receivable reports that help remind and more.

For future projects, the system features can be improved and increased in complexity than that in this project, thus it can be implemented by larger companies. The researcher expressed her gratitude to those who have supported and contributed to the completion of the program of making this accounting recording system, especially the employees and directors of PT Karya Mura Niaga who have allowed researcher and guidance lecturers who have guided until the completion of the writing of this article.

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