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## DESIGN OF ACCOUNTING RECORDING SYSTEM AND FINANCIAL STATEMENTS IN JUNIA SEMPOA SIP

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### Abstract

Accounting and financial reporting systems are very important for business owners in the decision-making process for business development but Junia Sempoa SIP has been established for more than 5 years without an accounting bookkeeping system and still uses manual recording based on tuition invoice and receipts. The purpose of the implementation of this project is to facilitate Junia Sempoa SIP business owner in the process of bookkeeping transactions and the financial position they have. The data collection techniques starts from the process of interviewing, observation and documentation with business owners in the period from September to December 2021. Systems designed using Microsoft Access are capable of generating student lists, cash disbursement forms, cash receipt forms and financial statements. The results of the implementation are expected to help Junia Sempoa SIP business owner in the process of making the right decision in business development and know the financial position owned.

**Keywords:** *System, Bookkeeping, Transaction*

### Introduction

Micro, Small and Medium Enterprises (MSMEs) are one of the drivers of Indonesia's economy, especially in urban and rural areas. Batam city has many MSMEs that can be seen in every sub-district and village (Efriyenty, 2020). In Batam city, MSME business is growing rapidly which opens many jobs thus reducing the unemployment rate (Siyamto, 2019). Batam itself is quite famous for its free-trade zone that helps MSMEs in running their businesses that are free from Value Added Tax (VAT) so that Batam City has many MSMEs. The main problem in the development of MSMEs is that they still do not understand financial management, there are still many entrepreneurs who have not recorded their business financial statements properly or do not record them at all so as not to have clear data about their financial condition (Efriyenty, 2020). Without a good recording, MSMEs will be difficult to apply for loans to banks because credit applications at banks require MSME financial statements to show the financial position of MSMEs and future business prospects. Therefore, financial statements are needed for MSMEs as a very important part for business development and proper decision making.

Junia Sempoa SIP has been running for approximately 5 years, but does not have a reliable accounting recording system, still using the traditional system of recording in books. The less efficient recording leads to a lack of clear position of assets, debt and equity of the company and the difficulty to find transactions that have occurred. Business owners also have difficulty in decision making because they do not know the financial condition of the company. To assist business owners in solving these problems, the author compiled a work report of this practice with the title "Design of Accounting Recording System and Financial Statements in Junia Sempoa SIP".

### **Methods**

The data used in this practical work is primary data collected directly from the first party, namely Soi Moi as the business owner Junia Sempoa SIP. Data collection techniques in this practical work are passed in several stages, namely:

#### 1. Interview

Interviewing is an effective informal and flexible data collection technique (Nurdiani, 2014). At this stage, the author had a meeting with the business owner to conduct an oral interview with Soi Moi as the owner of Junia Sempoa SIP. The author collects information in the form of the company's operational activities along with the constraints experienced by the owner during the operational process.

#### 2. Observation

Observation consists of observing, recording and interpreting existing information (Novianti, 2012). Observation data collection techniques are carried out to observe all the company's daily operational activities that occur in Junia Sempoa SIP business in order to design a system that suits the needs of the owner.

#### 3. Documentation

Documentation is a technique of collecting data by collecting data or information related to the problem that is determined such as photographing all events that take place during research activities (Sodik *et al.*, 2019). Documentation techniques in this activity are carried out by documenting evidence of the company's operational activities. The evidence is in the form of notes and receipts. The documentation is also used in the design of system design to be in accordance with the wishes of the business owner.

## **Result and Discussion**

### **Project Output**

Accounting recording systems and financial statements are designed using Microsoft Access. The design of the system is expected to provide convenience to users in order to be able to easily, effectively and efficiently record accounting and produce financial statements that can provide company financial information so that owners can easily make decisions and control the company's internal. Below is the result of Microsoft Access that has been designed :

#### 1. Login Menu

When the system is opened, there will be a display that requires users to enter the User ID and Password first. It aims to protect the company's database so

that the system cannot be accessed other than the company owner and the employee that is in control of the program.



Picture 1.

Login Menu Source: Author (2021).

## 2. Main Menu

This menu is designed so that users can easily search for the data needed so that system users are not confused in the use of the system. In the main menu there are 3 sections, namely Database, Transaction and Report. The database serves as a data master consisting of a list of accounts and a list of students. Transactions that serve as inputs on transactions of the company's daily operational activities in the form of cash disbursement, cash receipts and general journals. Report that serves as the final result of inputting the company's operating activities transactions consisting of statement of profit or loss, statement of changes in equity, statement of financial position, ledger report.



Picture 2.

Main Menu Source: Author (2021).

## 3. Chart of Accounts

Account listings are used for the separation of data between assets, liabilities, equity, income and costs that serve to improve efficiency in recording the company's operational activities and facilitate the system in compiling financial statements. This list of accounts consists of several parts, namely account header name, account header number, account detail number, account detail name. The categories of account numbers used in the system that have been designed are 100 = Assets, 200 = Liabilities, 300 = Equity, 400 = Income, 500 = Expenses.



Picture 3.

Chart of Account Source: Author (2021).

4. Student List

The student list is used for the owner to store the student data listed in Junia Sempoa SIP. In this list of students consists of the full name, gender, place of birth, date of birth, course taken, start date, selected day and name of the teacher who taught the student.



Picture 4.

Student List Source: Author (2021).

5. General Journal Form

In the general journal is part of the input of operational activity transactions contained in Juani Sempoa SIP. General journals are used to input transactions other than cash receipts and cash expenditures in the form of amortization of intangible assets in the form of franchises and depreciation of office equipment.

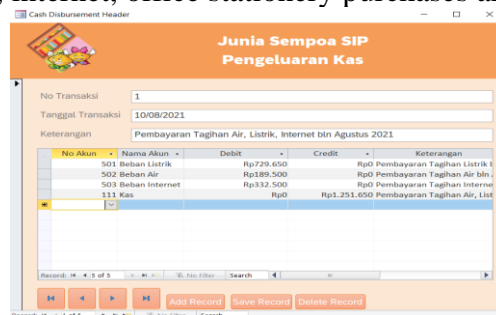


Picture 5.

General Journal Form Source: Author (2021).

6. Cash Disbursement Form

Cash disbursement form are used for companies to record operational activities related to cash payments such as employee salary payments, water payments, electricity, internet, office stationery purchases and others.



Picture 6.

Cash Disbursement Form Source: Author (2021).

7. Cash Receipt Form

Cash receipt form is used for the company to record operational activities related to the receipt of payments from customers in cash.



Picture 7.

Cash Receipt Form Source: Author (2021).

8. Statement of Financial Position

Statement of Financial Position presents information relating to a company's assets, liabilities and equity at the end of the reporting period.

Junia Sempoa SIP Laporan Posisi Keuangan Dari 01/08/2021 Sampai 31/08/2021		
<b>Aset</b>		
111	Kas	Rp6.801.350
112	Bank	Rp7.916.667
121	Peralatan Kantor	Rp15.500.000
122	Akumulasi Depresiasi - Peralatan Kantor	-Rp8.072.917
131	Franchise	Rp25.375.000
		Rp47.520.100
<b>Ekuitas</b>		
301	Modal Ibu Sol Moi	-Rp47.520.100
		-Rp47.520.100

Picture 8.

Statement of Financial Position Source: Author (2021).

9. Statement of Profit or Loss

Statement of Profit or Loss presents information on all revenues earned by the company and costs incurred by the company in the reporting period that show the company's profit/loss

Junia Sempoa SIP Laporan Laba Rugi Dari 01/08/2021 Sampai 31/08/2021		
<b>Pendapatan</b>		
401	Pendapatan Les Sempoa	Rp4.075.000,00
402	Pendapatan Les Bimbel	Rp2.100.000,00
403	Pendapatan Les Mandarin	Rp700.000,00
404	Pendapatan Les English	Rp150.000,00
		Rp7.025.000,00
<b>Biaya</b>		
501	Beban Listrik	-Rp729.650,00
502	Beban Air	-Rp189.500,00
503	Beban Internet	-Rp332.500,00
504	Beban Gaji Karyawan	-Rp1.750.000,00
505	Beban Perlengkapan Kantor	-Rp17.000,00
506	Beban Depresiasi	-Rp322.917,00
507	Beban Amortisasi Franchise	-Rp458.333,00
		-Rp3.799.900,00
	<b>Laba / (Rugi)</b>	<b>Rp3.225.100,00</b>

Picture 9.

Statement of Profit or Loss Source: Author (2021).

10. Statement of Changes in Equity

Statement of Changes in Equity presents information in the form of an increase or decrease in capital due to the company's profit /loss and personal retrieval (prive) by the owner of the company.

Junia Sempoa SIP	
Laporan Perubahan Modal	
Dari 01/08/2021 Sampai 31/08/2021	
Modal Awal	Rp55.000.000
Laba / (Rugi)	Rp3.225.100
Prive	Rp10.705.000
Perubahan Modal	(Rp7.479.900)
Modal Akhir	Rp47.520.100

Picture 10.

Statement of Changes in Equity Source: Author (2021).

11. Ledger

The ledger was created to make it easier for users to see the final balance of each available account as well as the transactions recorded in the account accompanied by transaction dates and transaction description.

Junia Sempoa SIP			
Laporan Buku Besar			
Dari 01/08/2021 Sampai 31/08/2021			
100 Aset			
111 Kas			
01/08/2021	Rp2.795.000,00	Rp0,00	Rp2.795.000,00
02/08/2021	Rp350.000,00	Rp0,00	Rp350.000,00
02/08/2021	Rp1.050.000,00	Rp0,00	Rp1.050.000,00
03/08/2021	Rp375.000,00	Rp0,00	Rp375.000,00
05/08/2021	Rp700.000,00	Rp0,00	Rp700.000,00
05/08/2021	Rp400.000,00	Rp0,00	Rp400.000,00
10/08/2021	Rp0,00	Rp1.251.650,00	-Rp1.251.650,00
11/08/2021	Rp700.000,00	Rp0,00	Rp700.000,00
15/08/2021	Rp400.000,00	Rp0,00	Rp400.000,00
15/08/2021	Rp700.000,00	Rp0,00	Rp700.000,00
15/08/2021	Rp350.000,00	Rp0,00	Rp350.000,00
15/08/2021	Rp550.000,00	Rp0,00	Rp550.000,00
21/08/2021	Rp400.000,00	Rp0,00	Rp400.000,00
21/08/2021	Rp350.000,00	Rp0,00	Rp350.000,00

Picture 11.

Ledger Source: Author (2021).

12. Cash Flow

Cash mutations are made to make it easier for users to see the cash inflows and cash out of the company and what transactions are used in the cash flow.

Junia Sempoa SIP		
Laporan Mutasi Kas		
Tanggal	Masuk / (Keluar)	Keterangan
01/08/2021	Rp2.795.000,00	Saldo Awal Junia Sempoa SIP
02/08/2021	Rp350.000,00	Les Bimbel an Fewingo
02/08/2021	Rp1.050.000,00	Les Sempoa, Bimbel, Mandarin an Bryan
03/08/2021	Rp375.000,00	Les Sempoa an Stefanos
05/08/2021	Rp400.000,00	Les Sempoa an Wsley
05/08/2021	Rp700.000,00	Les Sempoa, Mandarin an Xavier
10/08/2021	-Rp1.251.650,00	Pembayaran Tagihan Air, Listrik, Internet bln Agustus 2021
11/08/2021	Rp700.000,00	Les Sempoa, Bimbel an Olla
15/08/2021	Rp350.000,00	Les Sempoa an Evelyn
15/08/2021	Rp400.000,00	Les Sempoa an Derrick
15/08/2021	Rp550.000,00	Les Sempoa, English an Putri Haryono
15/08/2021	Rp700.000,00	Les Sempoa, Bimbel an Eden
21/08/2021	Rp350.000,00	Les Bimbel an Brandy
21/08/2021	Rp400.000,00	Les Sempoa an Nathaniel
31/08/2021	-Rp17.000,00	Pembelian 1 Spidol, 1 Pena, 1 Buku
31/08/2021	-Rp1.750.000,00	Pembayaran Gaji 2 Karyawan (Admin + Guru) bln Agustus 2021
Kenaikan / (Penurunan) Kas	Rp6.101.350,00	

Picture 12.

Cash Flow Source: Author (2021).

Conclusions

Based on the results of observations and interviews that have been conducted during the implementation of this practice work, Junia Sempoa SIP has only used manual recording that is to record daily transactions in the book, by only noting in the book of owner Junia Sempoa SIP can not see its current financial position. Proof of transaction in the form of notes and receipts archived in 1 filing folder but it is very difficult for business owners to find transactions

that have occurred, therefore the author designed an accounting recording system using Microsoft Access so that business owners know the financial condition of their business practically and can track transactions that have occurred without looking one by one from the filing map. After implementing the accounting recording system and financial statements designed, Junia Sempoa SIP was able to use the Microsoft Access system well and had no obstacles in operating the system after training several times. Owners of Junia Sempoa SIP can see financial statements that are in accordance with accounting standards and facilitate the owner's process in making decisions for business development which shows that the benefits with the system are very helpful for owners of Junia Sempoa SIP.

Researches recommends all financial transactions that occur in Junia Sempoa SIP business operations must be accompanied by proof of transaction and archived so that the recording can be checked again if there is a difference in the system. Each transaction must be input into the system in order for the financial statements to be processed by the system and provide accurate results. The author would like to thank Mrs. Soi Moi as the business owner of Junia Sempoa SIP who has given an opportunity for the author to design an accounting system for her business and willing to provide all the information needed during the implementation of this practical work.

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