

Received : November 29, 2021  
Accepted : December 10, 2021  
Published : February 08, 2022

Conference on Community Engagement Project  
<https://journal.uib.ac.id/index.php/concept>

## DESIGN OF ACCOUNTING SYSTEM AND FINANCIAL REPORTING IN PT. AUTO 88 INDONESIA

Alice<sup>1</sup>, Natalis Christian<sup>2</sup>

<sup>1,2</sup>Universitas Internasional Batam

Email of correspondence [1842121.alice@uib.edu](mailto:1842121.alice@uib.edu), [natalis.christian@uib.ac.id](mailto:natalis.christian@uib.ac.id)

### Abstract

Practical Work is done with the purpose to simplify transaction recording and produce financial reports for PT. Auto 88 Indonesia according to accounting principles that apply to MSMEs. Transaction recording of PT. Auto 88 Indonesia is done manually with Microsoft Excel, and financial report is not made. The solution to this problem is the creation of a computer-based program using Microsoft Access to record transactions and produce MSME financial reports. Data collection for the program is carried out by conducting interviews and operational observations of MSMEs. The accounting program with Microsoft Access is designed to match the data collected from the interviews. The financial reports produced in this program start from the profit/loss report, changes in equity report, statement of financial position, and so on. Implementation of Access program at PT. Auto 88 Indonesia by the owner is carried out after the program produced is in accordance with the needs. PT. Auto 88 Indonesia can record transactions in accordance with applicable MSME accounting principles and can produce financial reports. Thus, PT. Auto 88 Indonesia can find out new information that could not be known before through manual recording. Accounting records can be done neatly and systematically compared to before.

**Keywords:** *Accounting Program, Financial Reports, Microsoft Access, Practical Works*

### Introduction

Technology already become part of human life used to solve human problems to achieving its goals (Setiawan, 2018). The endless development of technology from time to time where humans continue to make new innovations in technology making it easier for human life where everything become practical. Technological innovations can change the way of life, communication, and ways of working which benefit human life, so the opportunity to accept more advanced technology into human daily life is high (Hadi Adha *et al.*, 2020). Differences in technology between companies can cause differences in business efficiency, and productivity in the industrial world (Wijaya & Utama, 2013). MSMEs tend to have different business scales so that the technology used is not as complex as large-scale companies, but there are various technologies that can support MSMEs in facilitating their daily work and increasing work efficiency, one of which is recording transactions and reporting on company financial statements.

Many MSMEs choose to use manual transaction recording due to the simplicity of daily transactions. The financial reports provided by MSMEs are

also simple based on calculations carried out manually based on the records made. This can cause miscalculations in the accounting record that stray from accounting standards in Indonesia which is Statement of Financial Accounting Standards (PSAK), and Financial Accounting Standards for Micro, Small and Medium Entities (SAK EMKM). Miscalculations from the manually recorded transaction may affect the quality of a financial report. It could give wrong information to its user and make it harder for the owner to do decision-making.

PT. Auto 88 Indonesia is an MSME engaged in buying and selling second-hand cars or used cars that has been established since 2007. PT. Auto 88 Indonesia since its opening until now has not used an accounting recording system in recording daily transactions. Transaction recording of PT. Auto 88 Indonesia is still done manually using Microsoft Office Excel. Manual recording can cause errors in the recording process. It will lead to inaccurate information presented in the financial statements. This project was carried out to help PT. Auto 88 Indonesia in carrying out accounting records and financial reporting reports accurately and efficiently. Therefore, researcher designed an accounting system using Microsoft Office Access 2019 to solve the problem faced by PT. Auto 88 Indonesia.

### **Methods**

In carrying out practical work, the data and information obtained are primary data which are obtained directly from original sources through interviews with direct owners, and by observations at the location of business operations. Interviews were conducted face-to-face with the owner of PT. Auto 88 Indonesia to Q&A session with the aim of gathering information regarding the problems encountered in relation to daily accounting records and financial reporting. Observation activities were carried out to find out the daily business flow, to know the role of each employee, and to know how they record transactions into their system. The data that has been collected will be processed, and used as the basis for designing an accounting system through Microsoft Office Access. Implementation Consists of the stages of preparation, implementation, assessment, and reporting. Stage of preparation begins with conducting a survey to find research subject. Introduction and presentation will be done after to inform the owners about the objectives and benefits of this project. After receiving approval as a research subject, the researcher determines the topic and prepares a practical work proposal. At the implementation stage, researches start to study accounting standards in accordance with the conditions of PT. Auto 88 Indonesia, as well as designing accounting systems and reporting financial statements in accordance with company conditions. Researchers will then implement the system to test the accuracy of the system. Lastly, at the assessment and reporting stage, the preparation of the practical work report is carried out and the finalization of the practical work report through the guidance process and the supervisor concerned will evaluate the results of the practical work implementation.

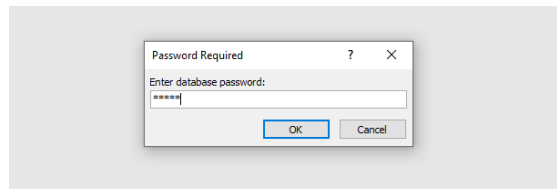
### **Result and Discussion**

The accounting system that has been designed is adjusted to the applicable accounting standards, namely the Financial Accounting Standards for Micro,

Small and Medium Entities (SAK EMKM) and also adapted to the needs of PT. Auto 88 Indonesia. Here is the preview of the system that has been designed.

### 1. Password

When the Access accounting system is opened, the first screen that appears is the command “Enter database password” to enter the password in order to access the system. Passwords are created with the aim of increasing system security and preventing other parties from accessing important or confidential company information contained in the system. Here is the display of the password in the system.

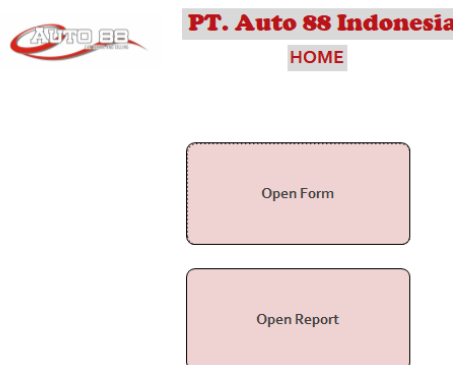


Picture 1

Command to Enter Password Source: Processed data (2021)

### 2. Home Menu

After the correct password is entered, the user success in logging in to the Access accounting system. The next display is Home Menu which functions as the main menu. The Home menu has two options buttons which is Open Form and Open Report. When the user selects open form, the user will be directed to the Form Menu. On the other hand, if the user selects open report, they will be directed to the Report Menu. The following is a display of the main menu in the system.



Picture 2

Home Menu Source: Processed data (2021)

### 3. Form Menu

The Form menu contains various submenus of forms that have been designed starting from the COA Form, General Journal Form, Inventory Form, Purchase Form, and Sales Form. On the Form menu, users can input transactions, add accounts, add inventory, record sales and purchases directly from the available submenus. In addition, users can review previously inputted transactions. The following is a display of the Form menu.



Picture 3

Form Menu Source: Processed data (2021)

4. Report Menu

The Report menu contains various submenus of Reports that have been designed, such as financial statements reports and other reports. The financial statements designed include a statement of financial position, a profit/loss statement, a trial balance after adjustment, and a statement of changes in equity. In addition, other reports designed to increase user-available information include general ledger, sales reports, and purchase reports. The user must fill in the desired report period in the column provided because it has an effect on the selected Report display. The following is a display of the Report menu.



Picture 4

Report Menu Source: Processed data (2021)

5. Chart of Account Form

The COA form contains the accounts used to record transactions happening in business operations. Information displayed in this form start from Account Header No, Account Header Name, Account Detail No, and Account Detail Name. In this form, users can add accounts if they need a new account to differentiate or classify transaction records as desired. In addition, users can also review the accounts that have been created and used. The following is a display of the COA Form.

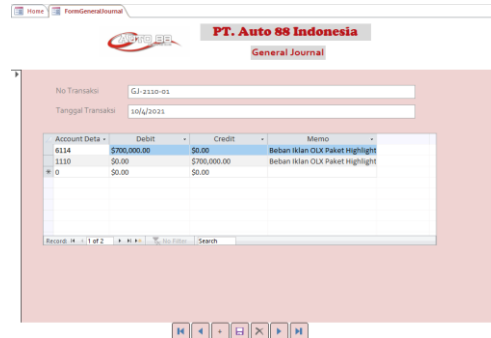


Picture 5

Chart of Account Form Source: Processed data (2021)

## 6. General Journal Form

The General Journal form contains transactions that are happening on a daily basis, starting from cash disbursements, withdrawals of personal funds, and payment of other expenses. Here the user inputs the transaction number that occurred, the date the transaction occurred, and the details of the transactions that occurred which were recorded in accordance with applicable accounting standards. In addition, users can also review previously recorded transactions. The following is a display of the General Journal Form.



Account Debit	Debit	Credit	Memo
6114	5750.000.00	0.00	Beban iklan OLX Paket Highlight
1110	0.00	5750.000.00	Beban iklan OLX Paket Highlight
0	0.00	0.00	

Picture 6

General Journal Form Source: Processed data (2021)

## 7. Inventory Form

The Inventory Form contains data on the inventory of second-hand cars that are sold or bought. Users can input cars that have been purchased in the following menu, starting from the data on the car brand, car type, year, color, purchase price and selling price of the car. In addition, users can review all used cars or existing inventory, both previously owned used cars and used cars that have not been sold. The following is a display of the Inventory Form.



Picture 7

Inventory Form Source: Processed data (2021)

## 8. Purchase Form

Purchase Form contains transaction data for buying second-hand car. Please note that users need to input in the Inventory Form containing the data of the used car purchased before entering the Purchase Form. In the Purchase Form, users can input purchase details starting from the Purchase No, date of purchase, and inputting the name of the seller. It must be noted that the used car data that is inputted must match the data that was previously inputted on the Inventory Form. If there is an input error or discrepancy in the car data between the Inventory Form and Purchase Form, the input is invalid or failed. Here is the view of the Purchase Form.

Nama Penjual	Nama Merek	Tipe Mobil	Tahun	Warna	Qty	Harga Beli_Mobil
Benny	Honda Agya BP 1 TRD		2019	Gray Metal 1	0	\$108,000,000

Picture 8

Purchase Form Source: Processed data (2021)

9. Sales Form

Sales form contains transaction data for second-hand car. It should be noted that inputting sales transactions is considered failed or invalid if data on used cars sold is not entered in the Inventory Form. The user can input sales starting from the Sales No, date of purchase, and inputting the buyer's name. If there is an input error or discrepancy in the car data between the Inventory Form and the Sales Form, the input is invalid or failed. The following is a display of the Sales Form.

Nama_Merek	Tipe_Mobil	Tahun	Qty	Nama_Pembeli	Harga_Jual_Mobil
Daihatsu Xenia BP 1470 ZG	X	2016	1	Desi Lee	Rp126,000,000

Picture 9

Sales Form Source: Processed data (2021)

10. Statement of Financial Position Report

The statement of financial position is an important financial statement for companies to find out the financial condition of the company's assets, liabilities, and equity in a certain period. The information presented in the report can be used as a comparison of the company's financial condition from year to year and for decision making. The following is a display of the statement of financial position.

The screenshot shows the 'Statement of Financial Position' for PT. Auto 88 Indonesia. The report covers the period from Friday, October 1, 2021, to Tuesday, November 30, 2021. The total assets are Rp3,584,502,000, which is equal to the total liabilities and equity.

Aktiva	
<b>Asset</b>	
Akumulasi Penyusutan Aset Tetap	(Rp150,000,000)
Aset Tetap	Rp1,200,000,000
Persediaan	Rp1,037,500,000
Piutang Usaha	Rp0
Bank	Rp1,479,100,000
Kas	Rp24,902,000
	<b>Rp3,584,502,000</b>
<b>Hutang dan Modal</b>	
<b>Liabilities</b>	
Utang Usaha	Rp0
<b>Equity</b>	
Modal	Rp3,584,502,000
	<b>Rp3,584,502,000</b>

Picture 10

Statement of Financial Position Report Source: Processed data (2021)

### 11. Income Statement Report

Through the income statement, users can find out whether the business operations that occur are making a profit or loss. The income statement shows the company's income which is then reduced by the cost of goods sold or HPP and reduced by expenses incurred by the company for the company's operations to run. The income statement is used in making company decisions to develop its business in order to generate maximum profit. The following is a display of the income statement.

The screenshot shows the 'Income Statement' for PT. Auto 88 Indonesia. The report covers the period from Friday, October 1, 2021, to Tuesday, November 30, 2021. The net profit/loss is Rp38,550,000.

Sales	
Pendapatan	Rp1,030,000,000
Harga Pokok Penjualan	(Rp951,000,000)
Beban Gaji	(Rp16,800,000)
Beban Utilities	(Rp600,000)
Beban Maintenance	(Rp5,650,000)
Beban iklan	(Rp1,400,000)
Beban Penyusutan	(Rp10,000,000)
<b>Net Profit/ Loss</b>	<b>Rp38,550,000</b>

Picture 11

Income Statement Report Source: Processed data (2021)

### 12. Changes in Equity Report

The statement of changes in equity is used to find out changes in the capital of a company after the addition or subtraction of the company's profit or loss and the reduction of prive. The following is a display of the statement of changes in equity.

PT. Auto 88 Indonesia	
Changes in Equity	
From	Friday, October 1, 2021
To	Tuesday, November 30, 2021
Beginning Balance, Owner's Equity	Rp3,546,452,000
Profit	Rp38,550,000
Divide	(Rp3,500,000)
Equity Change	Rp35,050,000
Ending Balance, Owner's Equity	Rp3,581,502,000

Picture 12

Changes in Equity Report Source: Processed data (2021)

13. Adjusted Trial Balance

The balance sheet shows the ending balance of each account from the general ledger. All transactions that have been recorded under the account will be totaled and the data will be used in the preparation of financial statements. In the trial balance, we can identify accounting errors that occur and make corrections before proceeding to the preparation of financial statements. The following is a display of the trial balance.

Account No	Account Name	Debit	Credit	Balance
1110	Kas	Rp1,030,000,000	Rp1,044,550,000	Rp14,902,000
1120	Bank	Rp0	Rp20,900,000	Rp1,479,100,000
1130	Piutang Usaha			Rp0
1140	Persediaan	Rp1,031,500,000	Rp957,000,000	Rp1,031,500,000
1150	Aset Tetap			Rp1,200,000,000
1160	Akumulasi Penyusutan Aset Tetap	Rp0	Rp10,000,000	(Rp16,000,000)
2110	Utang Usaha			Rp0
3110	Modal			(Rp3,546,452,000)
3120	Divide	Rp3,500,000	Rp0	Rp3,500,000
4110	Pendapatan	Rp0	Rp1,030,000,000	Rp1,030,000,000
5110	Harga Pokok Penjualan	Rp957,000,000	Rp0	Rp957,000,000
6111	Beban Gaji	Rp16,800,000	Rp0	Rp16,800,000
6112	Beban Utilities	Rp600,000	Rp0	Rp600,000
6113	Beban Maintenance	Rp5,650,000	Rp0	Rp5,650,000
6114	Beban Iklan	Rp1,400,000	Rp0	Rp1,400,000
6120	Beban Penyusutan	Rp10,000,000	Rp0	Rp10,000,000
<b>Total</b>		<b>Rp3,062,450,000</b>	<b>Rp3,062,450,000</b>	<b>Rp0</b>

Picture 13

Adjusted Trial Balance Source: Processed data (2021)

14. Ledger

The general ledger contains details of all transactions that have occurred which have been recorded in a certain period and then classified by the accounts. Below is a view of one of the accounts in the general ledger of the cash account.



PT. Auto 88 Indonesia				Ledger		
From Friday, October 1, 2021				To Tuesday, November 30, 2021		
Asst			Debit	Credit	Balances	
1120	Km					
10/01/2021	S-2110-1	Devi Lee	Rp116,000,000	Rp0	Rp116,000,000	
10/02/2021	GI-2110-01	Beban Iklan OLX Paket Highlight	Rp0	Rp200,000	(Rp200,000)	
10/02/2021	S-2111-4	Stephanie	Rp180,000,000	Rp0	Rp180,000,000	
10/02/2021	S-2111-3	Jessica	Rp175,000,000	Rp0	Rp175,000,000	
10/02/2021	S-2111-2	Jacky A	Rp155,000,000	Rp0	Rp155,000,000	
10/02/2021	S-2111-1	Erika Putri	Rp110,000,000	Rp0	Rp110,000,000	
10/02/2021	S-2110-1	Apeng	Rp170,000,000	Rp0	Rp170,000,000	
10/02/2021	P-2111-4	Harry Tanto	Rp0	Rp103,500,000	(Rp103,500,000)	
10/02/2021	P-2111-3	Muhammad Dayat	Rp0	Rp131,000,000	(Rp131,000,000)	
10/02/2021	P-2111-2	Hengky	Rp0	Rp130,000,000	(Rp130,000,000)	
10/02/2021	P-2111-1	Cindy	Rp0	Rp133,000,000	(Rp133,000,000)	
10/02/2021	P-2110-3	Sarina	Rp0	Rp173,000,000	(Rp173,000,000)	
10/02/2021	P-2110-2	Aju	Rp0	Rp135,000,000	(Rp135,000,000)	
10/02/2021	P-2110-1	Benny	Rp0	Rp108,000,000	(Rp108,000,000)	
10/02/2021	GI-2110-02	Salon Mobil Honda Agya 2018 Type TRD BP 1108 R	Rp0	Rp400,000	(Rp400,000)	
10/02/2021	GI-2111-10	Polis Mobil Toyota Calya 2018 Type G BP 1304 JS	Rp0	Rp400,000	(Rp400,000)	
10/02/2021	GI-2110-03	Ganti Ban Mobil Daihatsu Xenia 2016 Type X BP 14	Rp0	Rp500,000	(Rp500,000)	
10/02/2021	GI-2110-05	Siep Cat Daihatsu Xenia 2018 Type R BP 1754 EA	Rp0	Rp500,000	(Rp500,000)	
10/02/2021	GI-2110-06	Salon Mobil Daihatsu Xenia 2018 Type R BP 1754 E	Rp0	Rp400,000	(Rp400,000)	
10/02/2021	GI-2110-08	Polis Mobil Daihatsu Terios 2017 Type Adventure B	Rp0	Rp400,000	(Rp400,000)	
10/02/2021	S-2110-3	Delta Gabriella	Rp104,000,000	Rp0	Rp104,000,000	
10/02/2021	GI-2111-01	Salon Mobil Daihatsu Terios 2017 Type Adventure E	Rp0	Rp400,000	(Rp400,000)	
10/02/2021	GI-2111-02	Beban Iklan OLX Paket Highlight	Rp0	Rp200,000	(Rp200,000)	
10/02/2021	GI-2111-03	Salon Mobil Honda HRV 2018 Type E BP 1171 DC	Rp0	Rp550,000	(Rp550,000)	
10/02/2021	GI-2111-04	Siep Cat Honda Brio 2017 Type RS BP 1819 DE	Rp0	Rp450,000	(Rp450,000)	
10/02/2021	GI-2111-05	Salon Mobil Honda Brio 2017 Type RS BP 1819 DE	Rp0	Rp500,000	(Rp500,000)	
10/02/2021	GI-2111-07	Siep Cat Toyota Avanza 2017 Type E BP 1013 JM	Rp0	Rp500,000	(Rp500,000)	
10/02/2021	GI-2111-08	Salon Mobil Toyota Avanza 2017 Type E BP 1013 JM	Rp0	Rp500,000	(Rp500,000)	
<b>TOTAL</b>						<b>(Rp4,550,000)</b>

Picture 14  
Ledger Source: Processed data (2021)

15. Purchase Report

The purchase report contains purchase data within a certain period starting from the purchase number, date, name of the seller, and data on the car in question along with the purchase price. The following is a display of the purchase report.

PT. Auto 88 Indonesia						
Purchase Report						
From Friday, October 1, 2021						
To Tuesday, November 30, 2021						
Purchase Date	Purchase No	Name Perjual	Model Mobil	Qty	Harga	Total
10/02/2021	P-2110-1	Benny	Honda Agya BP 1108 R	1	Rp116,000,000	Rp116,000,000
10/02/2021	P-2111-4	Aju	Daihatsu Xenia BP 1754 EA	1	Rp180,000,000	Rp180,000,000
10/02/2021	P-2111-3	Jessica	Daihatsu Xenia BP 1754 EA	1	Rp175,000,000	Rp175,000,000
10/02/2021	P-2111-2	Jacky A	Daihatsu Terios BP 1304 JS	1	Rp155,000,000	Rp155,000,000
10/02/2021	P-2111-1	Cindy	Honda HRV BP 1171 DC	1	Rp133,000,000	Rp133,000,000
10/02/2021	P-2111-1	Hengky	Honda Brio BP 1819 DE	1	Rp130,000,000	Rp130,000,000
10/02/2021	P-2111-3	Muhammad Dayat	Toyota Avanza BP 1013 JM	1	Rp131,000,000	Rp131,000,000
10/02/2021	P-2110-4	Harry Tanto	Toyota Calya BP 1304 JS	1	Rp103,500,000	Rp103,500,000
<b>Total Purchase</b>						<b>Rp1,222,000,000</b>

Picture 15  
Purchase Report Source: Processed data (2021)

16. Sales Report

The sales report contains sales data within a certain period starting from the sales number, date, buyer's name, and data on the car in question along with its sales price. The following is a screenshot of the sales report.

Sales Date	Sales No	Nama Pembeli	Merek Mobil	Qty	Harga	Total
10/10/2021	S-2101-1	Uta Lita	Daihatsu Ayla DP 1420 JLS	1	Rp210,000,000	Rp210,000,000
10/23/2021	S-2101-2	Apaia	Honda Vario 150 SP 152C CF	1	Rp200,000,000	Rp200,000,000
10/28/2021	S-2101-3	Diah Sabrina	Daihatsu Ayla DP 1420 OK	1	Rp210,000,000	Rp210,000,000
10/30/2021	S-2101-4	Erika Putri	Toyota Cefia DP 1514 FU	1	Rp210,000,000	Rp210,000,000
10/30/2021	S-2101-5	Judy A	Toyota Avanza BP 1680 AL	1	Rp200,000,000	Rp200,000,000
10/30/2021	S-2101-6	Jessica	Toyota Avanza BP 1780 RA	1	Rp200,000,000	Rp200,000,000
10/30/2021	S-2101-7	Stephanie	Honda Beat 150i H8	1	Rp180,000,000	Rp180,000,000
<b>Total Sales</b>						<b>Rp280,000,000</b>

Picture 16

## Sales Report Source: Processed data (2021)

After the project output design in the form of an Access system is completed, the accounting record system will be implemented directly at the location of PT. Auto 88 Indonesia. The implementation process is divided into several stages, namely as follows.

## 1. First Phase Implementation (25 October 2021 – 30 October 2021)

The researcher briefly explained about the designed Microsoft Access accounting system and its uses to Auto 88 owners. After that, they explained the functions of each available menu from transaction input forms to reports and explained how to use the system. At this stage, no errors yet to be found that require changes in the system.

## 2. Second Phase Implementation (03 November 2021 – 09 November 2021)

Second phase is carried out by making a return visit to the operational location of PT. Auto 88 Indonesia to find out the progress of using the Access accounting system and to find out if there is user discomfort or dissatisfaction that requires revision. In the input process, the user wants to add the beginning balance to the account in the trial balance which does not exist in the previously designed system to increase the accuracy of the ending balance. Therefore, revision is made by adding beginning balance to the trial balance formula through the COA table.

## 3. Third Phase Implementation (15 November 2021 – 20 November 2021)

Third phase is carried out by making a return visit to the operational location of PT. Auto 88 Indonesia. Users are getting used to using the Access accounting system so that no input errors are found. However, users find error in the sales and purchase reports where the same sales and purchase numbers appear several times in the reports where each sales and purchase number should only appear once. So that the resulting report is less accurate. Researcher recheck the system and found an error in the relationships build between tables on queries. The system is checked again to ensure that all forms and reports that are designed related to tables and queries do not cause the same error.

## 4. Fourth Phase Implementation (24 November 2021 – 30 November 2021)

The last implementation was carried out by making a final visit to the operational location of PT. Auto 88 Indonesia. At the last stage, the researcher re-assures that the user is proficient in using the Access accounting system and re-assures whether there is dissatisfaction in use and any errors encountered during the use of the system.

## Conclusions

PT. Auto 88 Indonesia is a Micro, Small and Medium Enterprise (MSME) which buy and sell second-hand cars. It has been established since 2007 by Mr. Eddy as the owner of MSMEs but still does not use an accounting recording system where the recording is done manually using Microsoft Office Excel. Manual recording can cause errors or inaccurate information presented in the financial statements that are made. Therefore, a project or practical work is carried out in the hope that it can be a solution in facilitating PT. Auto 88 Indonesia in carrying out accounting records and financial reporting that are efficient and accurate. Interviews and observations were carried out to collect data regarding the problems they faced and data about the business or operational flow of PT. Auto 88 Indonesia. Based on the results of interviews and observations, an Access accounting system was designed with accounts, forms, and reports according to the needs of PT. Auto 88 Indonesia. The resulting project output starts from inputting general journals, sales, purchases, inputting inventory and accounts (COA). The reports designed consist of a Statement of Financial Position, a Profit and Loss Statement, and a Statement of Changes in Equity. In addition, there are also other reports, namely the Post-Adjustment Trial, General Ledger, Sales Report, and Purchase Report. After the implementation of the project, there was a change in the condition of the financial records and financial reporting of PT. Auto 88 Indonesia. The company already has its own accounting system and users of the system better understand accounting records according to applicable standards than the previous manual recording. Financial reporting has become much more efficient than the previous manual calculation of financial statements. In addition, the company is able to obtain new information through the financial reports, where the company can compare its financial condition from time to time so that it can plan business development for the future. Based on the results of observations of PT. Auto 88 Indonesia, there are several suggestions and recommendations that can be taken into consideration in the future. PT. Auto 88 Indonesia is expected to continue to implement the Access system that has been designed on an ongoing basis to produce more accurate and consistent reports efficiently. PT. Auto 88 Indonesia needs to archive all types of letters or documents related to cars as it can be used as an evidence for future needs in order to avoid problems that can cause losses to the company's financial condition.

## References

- Hadi Adha, L., Asyhadie, Z., & Kusuma, R. (2020). DIGITALISASI INDUSTRI DAN PENGARUHNYA TERHADAP KETENAGAKERJAAN DAN HUBUNGAN KERJA DI INDONESIA. *Jurnal Kompilasi Hukum*, 5(2). <https://doi.org/10.29303/jkh.v5i2.49>
- Setiawan, D. (2018). Dampak Perkembangan Teknologi Informasi dan Komunikasi Terhadap Budaya. *SIMBOLIKA*, 4(1). <http://ojs.uma.ac.id/index.php/simbolika>
- Wijaya, I. K. C., & Utama, M. S. (2013). Pengaruh Teknologi Terhadap Penyerapan, Pendapatan, Produktivitas dan Efisiensi Usaha Pada Industri Kerajinan Genteng di Desa Pejaten. *E-Jurnal Ekonomi Pembangunan Universitas Udayana*, 2(9), 401–433.