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DESIGN OF ACCOUNTING RECORDING SYSTEM BASED ON MICROSOFT ACCESS AT KOKO KEI LAUNDRY

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Abstract

Koko Kei Laundry is a business that provides washing services located at Ruko Golden Land Blok K no 6, Batam. Koko Kei Laundry was chosen as a partner in carrying out Community Service (PkM) activities. Koko Kei Laundry has been using a simple recording system so that it cannot produce financial reports that comply with applicable standards. For the problems faced, the best solution in helping owners to produce financial reports is to create an accounting recording system based on Microsoft Access. The method used in data collection is done through interviews and direct observation to partner locations. The result of this service is to produce a computer-based accounting recording system suitable for the Laundry business so that the system can produce financial reports. The resulting financial statements consist of an income statement, a statement of financial position, a general ledger, and a sales report. The recording system created will be able to provide information that can make it easier for business owners when making decisions so that their business can sustain for a long time.

Keywords: *Laundry, Financial Reports, Recording System*

Introduction

Micro small and medium enterprises or MSME are one of the pillars of the economy in Indonesia (Mariana & Lisda, 2015). In addition, MSMEs also play a major role in increasing per capita income or the economy of a region (Halim, 2020). Recently, MSMEs in Indonesia are growing rapidly, especially in the city of Batam. However, most MSMEs experience the same problem, namely difficulties in preparing financial statements, even though the financial statements of an MSME are very necessary for both owners, potential investors, and also the banking sector. If a business unit has the right financial reports, then the report is very useful for interested parties, for example, the owner can make decisions for the continuity of his business. Prospective investors who are interested in a business can also analyze the potential of the business from financial statements, and banks can get information about the financial condition of their prospective customers in applying for bank loans. According to Ernawati et al., (2016) only a few MSMEs apply an accounting system in recording their financial reports. This is because MSME owners find it difficult if they have to apply an accounting system in recording their financial transactions. Based on the problems that arise, it is necessary to design a simple accounting recording system that can facilitate MSME owners in compiling

their financial reports. In this activity, Koko Kei Laundry, which is an MSME in the city of Batam, will be a partner in this community service activity. Koko Kei Laundry started operating in 2017 but until now it is still applying the method of recording transactions manually according to sales and cash disbursements. Koko Kei Laundry also does not record the credit card so that the owner cannot monitor the number of each customer's receivables accurately and easily. Based on the background that has been prepared, the author intends to design a simple accounting record system for MSME Koko Kei Laundry. This system is expected to facilitate the owner of Koko Kei Laundry in compiling financial reports following applicable standards.

Methods

In the implementation of this Community Service activity, the data source used is the primary data source. Primary data is data collected directly by researchers to answer problems or research objectives carried out in exploratory, descriptive and causal research using data collection methods in the form of interviews or observations. In collecting research data, the author uses several methods, namely interviews and also observation. Interviews are one of the data collection techniques carried out by conducting questions and answers to obtain the data needed in research (Widyastuti et al., 2017). Researchers conducted interviews with business owners to discuss the problems and obstacles faced by business owners. Observation is a data collection technique carried out by visiting the place of business to observe directly without any manipulation (Hasanah, 2017). In this case, the researcher observes the recording system applied by the business owner. The author conducted a three-week search of MSMEs that would become partners in this community service activity until the author got Koko Kei Laundry as a partner in this research. Koko Kei Laundry, which is a business in the field of washing and ironing clothes, carpets, dolls, shoes, etc. which was founded by Mr. Pieter Joppie Andries and Mrs. Vyanita Octavia Wong. Koko Kei Laundry is located at Komp Ruko Golden Land block K no 5. Operational hours are from 08.00 to 22.00 every day. Koko Kei Laundry is run directly by Mr. Pieter and Mrs. Vyanita with the assistance of five employees. After getting a partner, the author submits a community service proposal before the preparation of the system begins. Then the authors conducted interviews and observations directly to the partner's location to obtain the data needed in the design of the accounting record system.

The author began to design a system for Koko Kei Laundry using the Microsoft Access application for approximately one and a half months. This system is designed with the hope of helping Koko Kei Laundry in recording financial transactions so that it can produce financial reports according to applicable standards.

Result and Discussion

This implementation stage took place several times due to input from the owner in improving this system, so that it can be used according to the needs of the owner of Koko Kei Laundry. In the first stage, the researcher explained the basics of accounting as well as an overview of the system to be designed. The researcher also explains the features of this system along with an explanation of its benefits. The researcher also teaches in general how to operate the system that has been

compiled to the owner of Koko Kei Laundry. In the second stage, the researcher tries to input transaction data for 1 month from the data provided by the owner. The purpose of this input is to ensure that the system can run properly and also to check whether there are errors or errors in the system that has been designed. At this stage, the researcher also teaches the owner in the process of inputting transactions into the system. Then the owner gave input to delete the form and debt report because there was no purchase transaction on credit. In the third stage, the researcher checks the results of the input that has been done by the owner in the second implementation stage. At this stage, the researcher notifies and corrects the owner's mistakes in inputting transactions, then gives a little explanation of the input errors made by the owner. The researcher provides a record of routine transactions that occur every period, such as journal entries for electricity and water costs, and rental payments, because the owner does not understand the recording mechanism for these transactions. In the fourth stage, researchers conducted a final evaluation of the recording system carried out by the owner of Koko Kei Laundry. The researcher ensures that there are no errors in inputting transactions made by the owner, so that the owner can run this system from the beginning of recording transactions to producing financial reports. After that, the researcher handed over the system to the owner to be used according to the needs of the owner of Koko Kei Laundry.

The results of this practical work resulted in an accounting recording system that was compiled with the following Microsoft Access application:

1. Main Menu

The main menu functions to display form menus and report menus that have been implemented by a hyperlink system so that users simply press one of the menus, it will automatically open the desired menu.



Figure 1.

Main Menu Display Source: Authors (2021)

2. Menu Form

The form menu serves to display all forms to make it easier for users to operate the system. In this menu form, it is divided into two parts, namely, the first is a collection of account lists, price lists, customers, and suppliers. While the second part contains all types of forms that will be used in inputting transactions that occur such as sales forms, sales receipt forms, general journal forms, cash receipt forms, and cash disbursements forms.

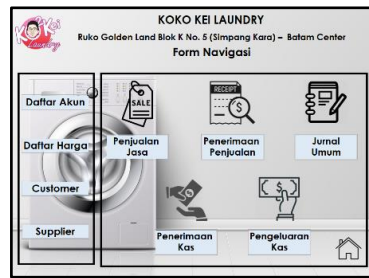


Figure 2.
Menu Form Display Source: Authors (2021)

3. Menu Chart of Accounts

Chart of Account is served to display a list of accounts (chart of accounts) that have been grouped according to their respective account types so that there are no errors in the input. Each type of account can be changed, deleted, and also added to suit the needs of the business owner.



Figure 3.
Menu Chart of Account Display Source: Authors (2021)

4. Pricelist Form

Pricelist is served to display the price list of services provided by the business owner. Each price list can be changed, added, or deleted following the developments that occur in the business owner's business.



Figure 4.
Pricelist Form Display Source: Authors (2021)

5. Customer Form

The function of the customer form is to display customer data such as customer code, customer name, customer address, and also the customer's mobile number. This data will be useful when business owners want to communicate with customers such as making offers or notifying customers when orders from customers have been completed.

Figure 5.
Customer Form Display Source: Authors (2021)

6. Supplier Form

The function of the supplier form is to display supplier data such as supplier code, supplier name, supplier address, and also the supplier's mobile number. This data will be useful when the business owner wants to buy materials needed from his business.

Figure 6.
Supplier Form Display Source: Authors (2021)

7. Sales Form

The sales form is designed to be able to record sales transactions that occur at Koko Kei Laundry which can also detail the types of sales that occurred. In this form, there are several menus such as invoice number, transaction date, customer code, description, and payment method. The functions of each menu are detailed as follows:

- A. The invoice number is used to record the number of the note for the sale that occurred.
- B. The transaction date is used to record the date the sales transaction occurred.
- C. The customer code serves to record to whom the sales transaction is made.
- D. Description serves to record information or notes that the business owner wants to add.
- E. The payment method serves to record the payment method for sales transactions that occur, whether the buyer makes payments in full or uses the debt system.

Figure 7.
Sales Form Display Source: Authors (2021)

8. Sales Receipt Form

The sales receipt form is designed to record payment receipts for sales transactions that occur at Koko Kei Laundry. In this form, there are several menus such as transaction code, date of receipt, and description.

Figure 8.
Sales Receipt Form Display Source: Authors (2021)

9. General Journal Form

The general journal form is designed to record transactions that cannot be recorded using other forms, usual transactions outside of purchases and sales, such as recording depreciation of fixed assets, payment of rent, payment of electricity costs, etc. The menu on the general journal form consists of transaction number, date, description, account number, account name, debit, and credit.

Figure 9.
General Journal Form Display Source: Authors (2021)

10. Cash Receipt Form

The cash receipt form is designed to record cash receipts transactions, not sales transactions, such as a capital deposit from a business owner or a cash deposit transaction to a bank. The menu on the cash receipt form consists of voucher number, date, description, account number, account name, description, and amount.

Figure 10.
Cash Receipt Form Display Source: Authors (2021)

11. Cash Disbursement Form

The cash disbursement form is designed to record cash disbursements transactions for debt payment transactions to suppliers/suppliers. The menu on the cash disbursement form consists of voucher number, date, description, supplier code, account number, account name, amount, and description.

Figure 11.
Cash Disbursement Form Display Source: Authors (2021)

12. Report Menu

The report menu serves to display a collection of financial reports that can be compiled by this system. Financial reports that can be generated consist of statements of financial position, income statements, balance reports, general ledgers, sales reports, cash reports, and accounts receivable reports.

Figure 12.
Report Menu Display Source: Authors (2021)

13. Financial Position Report

The financial position report menu serves to display a statement of financial position that contains assets, liabilities, and business equity for a certain period.

KOKO KEI LAUNDRY				
Ruko Golden Land Blok K No. 5 (Simpang Kara) – Batam Center				
Financial Position				
Periode 30-Nov-21				
No Akun Header	No Akun	Nama Akun		Saldo
Aset				
	1111	Kas		Rp5.573.700
	1121	Bank		Rp62.535.000
	1131	Piutang Usaha		Rp184.800
	1132	Piutang Karyawan		Rp0
	1141	Perlengkapan		Rp217.000
	1151	Sewa Dibayar Dimuka		Rp7.000.000
	1211	Peralatan Laundry		Rp2.400.000
	1212	Akumulasi Penyusutan Peralatan Laundry		(Rp1.450.000)
	1221	Mesin		Rp24.648.000
	1222	Akumulasi Penyusutan Mesin		(Rp7.640.750)
		Jumlah Aset		Rp93.467.750
Kewajiban dan Modal				
	2111	Hutang Usaha		Rp0
	2112	Hutang Listrik		Rp966.500
	2113	Hutang Air		Rp0
	2114	Hutang Gaji		Rp0
	2115	Hutang Lain-lain		Rp0
	3111	Modal Pemilik		Rp70.000.000
	3211	Prive		Rp0
	3999	Saldo Laba		Rp22.501.250
		Jumlah Kewajiban dan Modal		Rp93.467.750

Figure 13.

Financial Position Report Display Source: Authors (2021)

14. Income Statement Report

The income report menu serves to display an income statement that can show business performance during a certain period.

KOKO KEI LAUNDRY				
Ruko Golden Land Blok K No. 5 (Simpang Kara) – Batam Center				
Income Statement				
Periode 01-Nov-21 - 30-Nov-21				
No Akun Header	No Akun	Jenis Akun	Nama Akun	Saldo
4000				
	4111	Pendapatan	Pendapatan Jasa	Rp11.788.900
	4999	Pendapatan	Pendapatan Lain-lain	Rp0
				Rp11.788.900
5000				
	5111	Biaya	Biaya Chemical (Bahan Sabun)	(Rp950.000)
	5112	Biaya	Biaya AFK Laundry	(Rp291.000)
	5113	Biaya	Biaya Inventaris Laundry	Rp0
	5211	Biaya	Beban Gaji	(Rp5.125.000)
	5212	Biaya	Beban Lembur Karyawan	(Rp245.000)
	5213	Biaya	Beban Listrik	Rp0
	5214	Biaya	Beban Air	Rp0
	5215	Biaya	Biaya Gas	(Rp418.000)
	5216	Biaya	Beban Penyusutan Mesin	Rp0
	5217	Biaya	Beban Sewa	Rp0
	5218	Biaya	Biaya Konsumsi	(Rp10.000)
	5311	Biaya	Biaya Renovasi	Rp0
	5312	Biaya	Biaya Keamanan dan Kebersihan	Rp0
	5313	Biaya	Biaya BBM	(Rp67.000)
	5314	Biaya	Biaya Pemeliharaan (Maintenance)	Rp0
	5315	Biaya	Biaya Perbaikan Mesin	Rp0
	5316	Biaya	Biaya Pulsa dan Kuota	Rp0
	5317	Biaya	Biaya Ganti Rujak	Rp0
	5318	Biaya	Biaya Administrasi Bank	Rp0
	5999	Biaya	Beban Lain-lain	(Rp1.662)
				(Rp7.107.442)
			laba Bersih	Rp4.681.238

Figure 14.

Income Statement Report Display Source: Authors (2021)

15. Ledger Report

The general ledger report menu serves to display a general ledger report that contains all transaction data that has been recorded in the general journal.

KOKO KEI LAUNDRY						
Ruko Golden Land Blok K No. 5 (Simpang Kara) – Batam Center						
Ledger						
Periode 01-Nov-21 - 30-Nov-21						
No Akun	Tanggal	No Memorial	Keterangan	Debit	Kredit	Saldo
1111	Kas					
	01/11/2021	28864	Pelunasan Laundry Gultom	Rp15.000	Rp0	Rp15.000
	01/11/2021	28868	Pelunasan Laundry Bu Vivin	Rp35.000	Rp0	Rp50.000
	01/11/2021	28901	Pelunasan Laundry Erika	Rp27.500	Rp0	Rp77.500
	01/11/2021	28903	Pelunasan Laundry Tumarana	Rp50.000	Rp0	Rp127.500
	02/11/2021	28943	Pelunasan Laundry K Lila	Rp41.300	Rp0	Rp168.800
	02/11/2021	28872	Pelunasan Laundry Vanesa	Rp88.000	Rp0	Rp256.800
	02/11/2021	28897	Pelunasan Laundry Rudi T	Rp28.000	Rp0	Rp284.800
	02/11/2021	28898	Pelunasan Laundry Ozlie	Rp49.300	Rp0	Rp354.100
	02/11/2021	28908	Pelunasan Laundry Tasya	Rp40.000	Rp0	Rp394.100
	02/11/2021	28935	Pelunasan Laundry Muji	Rp17.500	Rp0	Rp411.600
	02/11/2021	28937	Pelunasan Laundry Boris	Rp16.800	Rp0	Rp428.400
	02/11/2021	28938	Pelunasan Laundry Juda	Rp38.500	Rp0	Rp466.900
	02/11/2021	28942	Pelunasan Laundry Afi	Rp14.000	Rp0	Rp480.900
	02/11/2021	28949	Pelunasan Laundry Bu Akao	Rp16.000	Rp0	Rp496.900
	02/11/2021	28956	Pelunasan Laundry Riki	Rp40.600	Rp0	Rp537.500
	02/11/2021	28965	Pelunasan Laundry Pembina	Rp16.100	Rp0	Rp553.600
	02/11/2021	JPK11-01	Pembelian Bahan Chemical	Rp0	Rp200.000	Rp353.600

Figure 15. Ledger Report Display Source: Authors (2021)

16. Sales Report

The sales report menu serves to display sales reports that occurred during the current period, this report consists of customer code, invoice number, transaction date, description, total sales, and total overall revenue.

KOKO KEI LAUNDRY				
Ruko Golden Land Blok K No. 5 (Simpang Kara) – Batam Center				
Penjualan				
Periode 01-Nov-21 - 30-Nov-21				
Kode Customer	No Invoice	Tanggal Transaksi	Keterangan	Total Penjualan
AD1	Ade			
	28922	01/11/2021	Laundry Ade	Rp115.500
	29307	12/11/2021	Laundry Ade	Rp97.300
			Total	Rp212.800
AG1	Agung			
	29051	04/11/2021	Laundry Agung	Rp23.800
			Total	Rp23.800
AK1	Bu Akao			
	29029	03/11/2021	Laundry Bu Akao	Rp15.000
	29207	09/11/2021	Laundry Bu Akao	Rp12.500
			Total	Rp27.500
AL1	Alpri			
	29893	30/11/2021	Laundry Alpri	Rp28.700
			Total	Rp28.700
AL2	Alfan			
	29894	30/11/2021	Laundry Alfan	Rp17.000
			Total	Rp17.000
AN1	Anton			
	29197	08/11/2021	Laundry Anton	Rp20.300
			Total	Rp20.300
AN2	Anika			
	29701	25/11/2021	Laundry Anika	Rp16.800
			Total	Rp16.800
AN3	Andreas			
	29773	30/11/2021	Laundry Andreas	Rp31.500
			Total	Rp31.500

Figure 16. Sales Report Display Source: Authors (2021)

17. Cash Report

The cash report menu serves to display a cash report that contains all transactions in and out of money during a certain period.

KOKO KEI LAUNDRY						
Ruko Golden Land Blok K No. 5 (Simpang Kara) – Batam Center						
Laporan Kas						
Periode 01-Nov-21 - 30-Nov-21						
No Akun	Nama Akun	No Memorial	Keterangan	Debit	Kredit	Saldo Kas
1111	Kas					
01/11/2021		28864	Pelunasan Laundry Gulfom	Rp15.000	Rp0	Rp15.000
01/11/2021		28868	Pelunasan Laundry Bu Yvlin	Rp35.000	Rp0	Rp50.000
01/11/2021		28901	Pelunasan Laundry Erika	Rp27.500	Rp0	Rp77.500
01/11/2021		28903	Pelunasan Laundry Tumorang	Rp50.000	Rp0	Rp127.500
02/11/2021		28872	Pelunasan Laundry Vanesa	Rp88.000	Rp0	Rp215.500
02/11/2021		28897	Pelunasan Laundry Rudi T	Rp28.000	Rp0	Rp243.500
02/11/2021		28898	Pelunasan Laundry Ozzie	Rp69.300	Rp0	Rp312.800
02/11/2021		28908	Pelunasan Laundry Tasya	Rp40.000	Rp0	Rp352.800
02/11/2021		28935	Pelunasan Laundry Mujji	Rp17.500	Rp0	Rp370.300
02/11/2021		28937	Pelunasan Laundry Boris	Rp16.800	Rp0	Rp387.100
02/11/2021		28938	Pelunasan Laundry Jada	Rp38.500	Rp0	Rp425.600
02/11/2021		28942	Pelunasan Laundry Ari	Rp14.000	Rp0	Rp439.600
02/11/2021		28949	Pelunasan Laundry Bu Akao	Rp16.000	Rp0	Rp455.600
02/11/2021		28955	Pelunasan Laundry P Ngatman	Rp80.000	Rp0	Rp535.600
02/11/2021		28956	Pelunasan Laundry Riki	Rp40.600	Rp0	Rp576.200
02/11/2021		28963	Pelunasan Laundry K Lia	Rp41.300	Rp0	Rp617.500
02/11/2021		28965	Pelunasan Laundry Pembina	Rp16.100	Rp0	Rp633.600

Figure 17.
Cash Report Display Source: Authors (2021)

18. Account Receivable Report

The accounts receivable report menu serves to display accounts receivable reports that contain all receivables for each customer, can be used to view bills that have not been paid off by customers.

KOKO KEI LAUNDRY						
Ruko Golden Land Blok K No. 5 (Simpang Kara) – Batam Center						
Laporan Piutang						
Periode 08-Dec-21						
Kode Customer	Nama	No Invoice	Tanggal Transaksi	Total Penjualan	Pelunasan	Saldo Akhir
AN3	Andreas	29773	30/11/2021	31.500		Rp31.500
					Saldo Piutang	Rp31.500
JH1	Jhony	29769	30/11/2021	44.800		Rp44.800
					Saldo Piutang	Rp44.800
MA1	Mariama	29767	29/11/2021	49.000		Rp49.000
					Saldo Piutang	Rp49.000
MI3	Mila Bobi	29826	29/11/2021	38.500		Rp38.500
					Saldo Piutang	Rp38.500
VI3	Vivi	29799	29/11/2021	21.000		Rp21.000
					Saldo Piutang	Rp21.000

Figure 18.
Account Receivable Report Display Source: Authors (2021)

Conclusions

Based on the results of interviews and observations that have been made by researchers at Koko Kei Laundry during practical work, it was concluded that Koko Kei Laundry still uses manual recording of transactions in books based on transaction notes that occurred. Based on the recording method used so far, Koko Kei Laundry cannot produce financial reports that comply with applicable

standards. The researcher then designed an accounting record system to overcome the obstacles experienced by business owners. The recording system that has been designed makes it easier for business owners to easily record all business transactions and produce accurate financial reports. The financial statements and other supporting reports produced then assist business owners in determining the reference for consideration of future decisions. After implementing the system that has been compiled, Koko Kei Laundry feels very helpful with a system that can meet their needs in recording transactions. However, in this system there are still some shortcomings that can be developed in the future, for example, there are no reports on the results of financial ratio analysis, service demand analysis reports, and tax calculation reports. Therefore, researchers expect the development of a more detailed recording system by further researchers.

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