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## **PREPARATION OF ACCOUNTING RECORDING SYSTEM AT KID'S KINGDOM STORE**

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### **Abstract**

Every business requires an efficient and accurate accounting record system so that business owners can more easily find out the condition of business through financial reports that have been prepared using the recording system. This community service is carried out to support MSMEs who have difficulty in compiling an accounting record system. The MSMEs chosen for this service is the Kid's Kingdom Store, which is located at Nagoya Hill Mall, Batam. Kid's Kingdom Store has been operating for 10 years but does not have an efficient and accurate accounting record system. Kid's Kingdom Store uses a manual recording system and only records daily income. The research methods used in this service are observation, interviews, and documentation. This service is expected to help MSME owners to make financial reports such as income statements, statements of financial position, purchase reports, sales reports, and cash receipts reports. Recommendation for the future project is researcher can make a manual book for owner so that owner can recall how to use the system easily. Thank you for giving researcher to do this community service. Hope this activity can be helpful for community.

**Keywords:** *Accounting record system, Microsoft Access, financial report*

### **Introduction**

Kid's Kingdom Store is a micro, small, and medium-sized business (MSME) that sells children's basics such clothes, shoes, toys, and dolls. The Kid's Kingdom store is located on the 1st floor of Nagoya Hill Mall and is open for 11 hours from 10 a.m. to 21 p.m. Customers of Kid's Kingdom Store are Nagoya Hill Mall shoppers interested in visiting the store and purchasing the items on offer.

The Kid's Kingdom Store sells children's requirements to clients roaming through Nagoya Hill Mall as part of its daily operations. Wholesalers from various locations are used to order these items. Mrs. Windy Veronica is the proprietor of this MSME, which employs two (two) shopkeepers. Mrs. Windy personally takes care of the cashier. Even though the Kid's Kingdom store has been open for ten years, it still lacks an efficient and precise accounting system. The Kid's Kingdom store has a manual accounting system and only keeps track of daily earnings. Because the inventory recording is inaccurate, the shop owner will have problems understanding how much product they have. As a result, business

owners require a more precise and effective accounting system. This community service was carried out with the aim of preparing an effective and efficient accounting record system for Kid's Kingdom stores. MSME owner will be able to input all transactions in the system. MSME owner also able to process data from the system into financial reports that are useful for information consumers.

### **Methods**

Data collection is the systematic gathering and measuring of data on the variables of interest in order to answer research questions, test hypotheses, and evaluate outcomes. The goal of data collecting is to gather high-quality evidence that can be utilized to analyze large amounts of data and deliver persuasive and credible solutions to the situation at hand. Regardless of the research subject or data definition preferences, the accuracy of data collecting is important to the study's integrity (quantitative or qualitative). This primary data was gathered using qualitative techniques such as observations and conversations with store owners and employees. There are three step in this data collection method: interview, observation, and documentation (Kaharuddin, 2020; Rachmawati, 2017). As part of the preparation stage, a survey was conducted to learn about the store's operations and to get the shop owner's permission. After getting permission, a thorough accounting record system analysis was conducted, as well as a rough assessment of the obstacles faced by the store. Afterwards, a proposal is prepared for approval by the supervisor and the head of the undergraduate accounting program. During the implementation stage of this project, the data is collected from shop owners and processed using Microsoft Access in order to create accurate financial reports. The financial report will be shown to the store owner, and if the owner is satisfied, the system will be implemented immediately. Store personnel will be trained to handle this system. After the implementation of this system, the store owner found some error in the system and report it to researcher. Owner also give feedback about the system design. Researcher fix all the error and design the system according to owner's feedback. Researcher also explained about the system when owner faced some problem.

### **Result and Discussion**

#### **Project Output**

The accounting record system uses Microsoft Access. The output of the accounting record system is as follows:

1. Main menu

There are 2 main menu in this system such as Form Menu and Report Menu. In form menu, there are Chart of account, Inventory, Supplier, Customer, General Journal, Purchase, and Sales. In Report menu there are Statement of profit and loss, statement of changes in equity, balance sheet, statement of financial position, general ledger, inventory card, purchase report, and sales report.



Figure 1  
Form menu Sources: Author (2021)



Figure 2  
Report Menu Sources: Author (2021)

## 2. Table and form

In the table section, users can add or remove table contents via datasheet view. Users can also change or add column names through the design view. The table shows the chart of accounts, the inventory list, the customer list, and the supplier list. Form is created using data from the table. Forms are database objects which are used to add, delete, and update previously entered transactions. This database contains a number of different forms. Subform is used in some of these forms to display tables and other queries. The chart of accounts is a list of accounts used by MSMEs to simplify the process of recording accounting transactions. The chart of account form consists of account group number, account group name, account number, account name, and opening balance.



Figure 3  
Chart of account form Sources: Author (2021)

The customer form is a list of customers who buy products from Kid's Kingdom store. The customer list consists of a customer code, customer name, and customer address. The customers of the Kid's Kingdom store are people who are shopping at Nagoya Hill Mall. So there is no customer address.

Figure 4  
Customer form Sources: Author (2021)

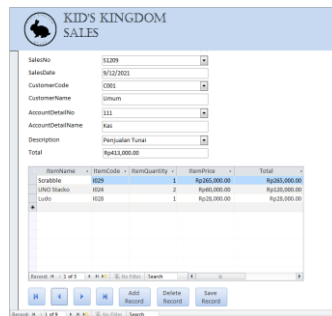
The supplier form is a list of suppliers who sell products to Kid's Kingdom store. The supplier list consists of the supplier code, supplier name, and supplier address. The suppliers of the Kid's Kingdom Store are wholesalers from various places. So there is no supplier address.

Figure 5  
Supplier form Sources: Author (2021)

Purchase form is a form used to record purchases made by Kid's Kingdom stores. The purchase form consists of purchase number, date of purchase, supplier code, supplier name, account number, account name, description, total, and a purchase subform containing the name of the item, item code, item quantity, purchase price, and total purchase.

Figure 6  
Purchase form Sources: Author (2021)

Sales form is a form used to record sales transactions from Kid's Kingdom stores. The sales form consists of a sales number, sales date, customer code, customer name, account number, account name, description, total, and a sales subform containing the name of the item, item code, item quantity, selling price, and total sales.



Sources: Author (2021)

General journal form is a form used to record transactions other than buying and selling shop goods. For examples salary fees, water fees, electricity costs, wifi fees, rental fees, purchase of cleaning equipment, and parking fees. The general journal form consists of the transaction number, transaction date, description, and a general journal subform containing the account number, account name, debit, credit, and description.



Figure 8

General journal form Sources: Author (2021)

### 3. Financial Statements

Financial statements are business records that firms use to report the outcomes of their operations to a variety of stakeholders, including management, investors, creditors, and regulatory bodies. These parties, in turn, use the reported data to make a variety of decisions, including whether to invest in or lend money to the company. Information in financial statements should be relevant, reliable, can be understood by users, and can be compared to financial statement from previous period. Financial statements are also used to know financial health of the company (Hasanaj & Kuqi, 2019; Rahmayuni, 2017; Wikan Budi Utami, 2020).

Sales report is a report that shows the total sales for a specified period of time. Sales report consists of sales number, date of sale, customer name, and total sales.

KID'S KINGDOM SALES REPORT			
SalesNo	SalesDate	CustomerName	Total
S1108	8/11/2021	Umum	Rp270,000.00
S1508	8/15/2021	Umum	Rp110,000.00
S2008	8/20/2021	Umum	Rp320,000.00
S2408	8/24/2021	Umum	Rp317,000.00
S2808	8/28/2021	Umum	Rp275,000.00
Total Sales			Rp1,292,000.00

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Figure 9

Sales report Sources: Author (2021)

Purchases report is a report that shows the total purchases for a specified period of time. The purchase report consists of the purchase number, date of purchase, supplier code, and total purchase.

PurchaseNo	PurchaseDate	SupplierCode	Total
PO408	8/4/2021	5001	Rp1,398,000.00
PO908	8/9/2021	5001	Rp1,400,000.00
P1608	8/16/2021	5001	Rp508,000.00
Total Purchase			Rp3,306,000.00

Figure 10

Purchase report Sources: Author (2021)

The income statement is a report that shows the income and costs of the MSME business to find out if the MSME business is generating profit or loss. Information that can be obtained from the income statement is sales, cost of goods sold, and operating costs.

Penjualan			
411 Penjualan		Rp1,292,000.00	
TotalPenjualan			Rp1,292,000.00
Harga Pokok Penjualan			
511 Harga Pokok Penjualan		Rp1,073,000.00	
TotalHarga Pokok Penjualan			Rp1,073,000.00
Biaya Usaha			
611 Biaya Gaji		Rp2,000,000.00	
612 Biaya Listrik dan Air		Rp20,000.00	
613 Biaya Telepon		Rp30,000.00	
614 Biaya Sewa		Rp1,000,000.00	
615 Biaya Kebersihan		Rp340,000.00	
616 Biaya Parkir		Rp200,000.00	
TotalBiaya Usaha			Rp3,530,000.00
Labra (Rugi) Bersih			(Rp2,238,000.00)

Figure 11

Income statement Sources: Author (2021)

Statement of financial position is a statement that shows the balance of assets, liabilities, and equity for a specified period of time. The statement of financial position consists of account type, account number, account name, and account balance.

Aset				
Account	AccountType	AccountNo	AccountName	Balance
110	Aset	111	Kas	Rp17,378,000.00
120	Aset	121	Persediaan	Rp10,752,000.00
Total				Rp28,130,000.00

Kewajiban & Ekuitas				
Account	AccountType	AccountNo	AccountName	Balance
210	Kewajiban	211	Hutang Usaha	Rp3,508,000.00
310	Ekuitas	311	Modal Pemilik	Rp24,622,000.00
Total				Rp28,130,000.00

Figure 12

Statement of financial position Sources: Author (2021)

Statement of changes in equity is a report that shows the changes of equity for a specified period of time. Statement of changes in equity consists of beginning equity, profit (loss), prive, changes in equity, and ending equity.

Modal Awal		Rp35,150,000.00
Labal(Rugi)	Rp0.00	
Prive	Rp0.00	
Perubahan Modal		Rp0.00
Modal Akhir		Rp35,150,000.00

Figure 13

Statement of changes in equity Sources: Author (2021)

General ledger is a report that shows changes of balance on each account for a specified period of time. General ledger consists of account no, account name, transaction date, description, debit, credit, and balance.

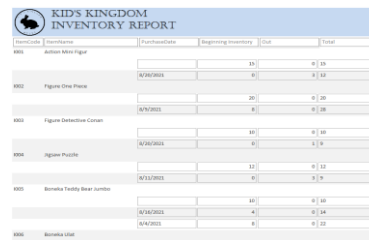


TransactionDate	Description	Debit	Credit	Balance
	Beginning Balance	Rp21,680,000.00	Rp0.00	Rp21,680,000.00
8/11/2021	Penerimaan Penjualan Tunai SalesNo 51108	Rp270,000.00	Rp0.00	Rp21,950,000.00
8/15/2021	Penerimaan Penjualan Tunai SalesNo 51208	Rp110,000.00	Rp0.00	Rp22,060,000.00
8/20/2021	Penerimaan Penjualan Tunai SalesNo 52008	Rp320,000.00	Rp0.00	Rp22,380,000.00
8/24/2021	Penerimaan Penjualan Tunai SalesNo 53008	Rp317,000.00	Rp0.00	Rp22,697,000.00
8/31/2021	Penerimaan Penjualan Tunai SalesNo 53108	Rp275,000.00	Rp0.00	Rp22,972,000.00
9/12/2021	Penerimaan Penjualan Tunai SalesNo 52009	Rp353,000.00	Rp0.00	Rp23,325,000.00
	Ending Balance			Rp23,325,000.00

Figure 14

General ledger Sources: Author (2021)

Inventory report is a report that shows the increase and expenditure of inventory for a specified period of time. The inventory card consists of the item code, item name, date of purchase, beginning inventory, outgoing inventory, and total inventory.



Item Code	Item Name	Date	Beginning Inventory	Out	Total
001	Alasan Main Figur		10	0	10
		07/02/2021	0	0	0
002	Figure One Piece		20	0	20
		07/02/2021	0	0	0
003	Figure Detachable Corner		80	0	80
		07/02/2021	0	0	0
004	Figure Pencil		10	0	10
		07/10/2021	0	0	0
005	Benches Tuffy Bear Lumbar		10	0	10
		07/10/2021	0	0	0
006	Benches Liar		4	0	4
		07/10/2021	0	0	0

Figure 15

Inventory report Sources: Author (2021)

During the beginning of the implementation process, researcher explained all menu that will be used for recording transaction to the owner. Researcher also helped owner to record transactions for that day. During the second implementation stage, owner told researcher about error that she found and she still finds it difficult to input transactions using the system. Researcher will fix all the errors and design the system according to owner's feedback. Researcher explained menu that owner finds difficult to use. During the third implementation stage, owner learned about how to make financial reports using the system. During the last implementation stage, owner can use the system to record all transactions and make all financial reports.

Figure 16

Schedule of Implementation

No	Date	Activities
1	September 1, 2021	Searching for a business entity
2	September 6, 2021	Interviews and observations with business owner
3	September 10, 2021	Preparing proposals that contains the scope of work and goals to be achieved.
4	September 15, 2021	Gathering information of company's financial data and system design

5	October 25, 2021	Designing an accounting system for the company
6	November 15, 2021	Conduct trials of system with business owner.
7	November 16-30, 2021	Providing training to business owners on how to run the system and input data on the system.
8	December 1, 2021	Implementing the accounting system

Sources: Author (2021)

### Conclusions

Kid's Kingdom store does not yet have an accurate accounting record system because it uses a manual recording system. The Kid's Kingdom store only records daily revenue on receipts. Kid's Kingdom store also does not provide accurate inventory cards and financial reports. So the owner will find it difficult to know the exact condition of the business. Therefore, the author helps the owner to develop a computer-based accounting record system using Microsoft Access.

During the implementation of the system, the author explains the Microsoft access menu to the owner such as tables, forms, queries, and financial reports. After this recording system has been implemented, the owner is able to operate a computer-based accounting record system. Owners can also find out business conditions through accurate financial reports to develop further strategies. Store inventory can be more easily calculated. The success rate of this system is measured by the owner's ability to use this system to record transactions and make financial report. Recommendation for future community services is researcher can make a manual book for owner So that she can recall how to use the system. Thank you for giving researcher to do this community service. Hope this activity can be helpful for community.

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