

Received : November 30, 2022
Accepted : December 21, 2022
Published : March, 2023

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

Design Accounting Recording And Financial Reporting System At Asak Salon

Shella¹, Hendi²

Universitas Internasional Batam

Email of correspondence: 1942047.shella@uib.edu, hendi.luo@uib.ac.id

Abstract

Smaller size business tends to record their business transaction improperly. The absence of a correct financial statement may affect the decision-making of business owners and the company's future. Asak Salon is a service business without a systemized accounting recording system. This research aims to design an accounting recording and financial reporting system for Asak Salon with Microsoft Access. Primary data collection was by observation and interview. The output of the research is an accounting recording system to input transactions and produce financial statements for the business. The system can assist the business owner in recording transactions and generating financial statements to show business performance in the period. The business owner may use the financial statement as a basis in decision-making for business development in the future.

Keywords: *Accounting Recording System, Financial Statements, Microsoft Access*

Introduction

Various factors may cause an increase or decrease in economic growth in Indonesia, one of which is MSMEs (Maryanto et al., 2022). MSMEs (micro, small and medium enterprises) is a general term in the world of economics that refers to productive economic enterprises owned by individuals or business entities following the criteria stated in Law No. 20 of 2008 (Utami, 2021). MSMEs have a significant effect on the country's economic growth. In 2020, MSMEs contributed to a GDP of 61.97% of the total national GDP and absorbed labor by 97% of the absorption capacity of the business world (Maryanto et al., 2022). In the last decade, MSME businesses have emerged in Indonesia, starting from the home scale to a larger scale (Wardhanie et al., 2018). MSMEs' development could be affected by the accuracy of decision-making, management of the fund, and technology usage. MSMEs are not like public companies that are required to publish their financial reports, so the majority of MSMEs only record transactions in a simple way or even do not record at all. Recording transactions is crucial. Business owners need to understand the administrative flow and financial situation to make the right decisions in advancing the business. By making financial reports, companies can know the company's profits and losses, changes in capital, financial position, and cash flows (Hendi & Sitorus, 2023). Along with technological developments, people can record transactions and produce financial

statements through the system. Computerized accounting systems provide many advantages, like accuracy, automation, data access, reliability, security, speed, and efficiency (Gie, 2020). Asak Salon is a business engaged in hair styling and offers hair care services. The services available are haircuts, wash and blow, hair coloring, smoothing, curling, treatment, make-up, etc. The location of the business is at Batam, Kepulauan Riau, Indonesia. The business operation was carried out by the owner and an employee as the assistant. The problem found at Asak Salon is the absence of an accounting record system. The business does not record operational transactions using accounting software or prepare financial reports. Therefore, business owners have difficulty to find out business performance, owned resources, and others. This community service aims to provide solutions to solve problems at Asak Salon, which is by designing an accounting recording and financial reporting system using Microsoft Access. The system can assist the business owner in recording transactions and generating financial statements to show business performance (Oda I. B. Hariyanto, 2017). The business owner may use the financial statement as a basis in decision-making for business development in the future. In this research, the business owner provides information needed for system design.

Methods

Based on the data source, this research data collection uses primary sources. The primary source is the data source that directly provides data to data collectors (Sugiyono, 2015). This research data collection technique consists of two types, namely interviews and observation. The implementation stage consists of the preparation, implementation, assessment, and reporting stages. The preparation stages include determining partners, interviewing, observing, signing cooperation documents, and preparing proposals. The interview was done directly with the owner by oral and media to obtain necessary information. The observation is done by visiting the business location and observing the activities. The research location is at Batam. The implementation stages include designing the system, conducting system trials, implementing the system, and training. After the system has passed the trial test and evaluation, the author would give it to the owner and conduct training. The assessment stage was system evaluation and assessment from partners and supervisors. The reporting stage was the finalization of the research report.

Table 1.
Implementation Schedule

No	Date	Activities
1	01 June 2022 – 30 June 2022	Search the MSMEs as the partner, conduct interviews, prepare MoU and MoA
2	01 July 2022 – 31 July 2022	Conduct interviews and observation, prepare the proposal
3	01 August 2022 – 31 August 2022	Conduct data collection and ensure data completeness for system design
4	01 September 2022 – 15 October 2022	Design the system.

5	16 October 2022 – 10 November 2022	Conduct trial tests and improve the system
6	11 November 2022 – 30 November 2022	Implement the system, evaluate the system, and conduct training
7	30 December 2022	Finalize the report

Source: Author (2022)

Table 2.
Budgeting

No	Activity Plan	Budget Type	Volume	Metric	Price	Total
1	Observation and interview	Consumption	5	times	Rp 80,000	Rp 400,000
		Transportation	5	times	Rp 60,000	Rp 300,000
		Internet	2	months	Rp 150,000	Rp 300,000
		Supplies	1	set	Rp 55,000	Rp 55,000
		Stamp	4	pcs	Rp 11,000	Rp 44,000
2	Implementation	Consumption	60	times	Rp 23,000	Rp 1,380,000
		Transportation	5	times	Rp 60,000	Rp 300,000
		Internet	3	months	Rp 150,000	Rp 450,000
3	Submission of systems and documentation	Consumption	1	times	Rp 80,000	Rp 80,000
		Transportation	1	times	Rp 60,000	Rp 60,000
		Flashdisk	1	pcs	Rp 630,000	Rp 630,000
4	Final report preparation	Stamp	1	pcs	Rp 11,000	Rp 11,000
		Other				Rp 990,000
TOTAL BUDGET						Rp 5,000,000

Source: Author (2022)

Result and Discussion

The output of this research is a Microsoft Access-based accounting system. This accounting system has a login menu, the main menu, list of master files, forms, and reports.

The login menu is the first menu that appears when the user opens the system. The login menu contains the username and password. The purpose of the login menu is to maintain stored data confidentiality and no access by unauthorized parties. Users can only access the system if the username and password are correct.

Picture 1.
Login Menu



Source: Author (2022)

Picture 5.
Customer List

DAFTAR PELANGGAN

Kode Pelanggan: 001

Nama Pelanggan: Uman

Alamat Pelanggan:

No Telp Pelanggan:

Tambah Simpan Hapus Tutup

Source: Author (2022)

The fixed asset list is a list that includes all company assets that have a maturity of more than one year. This list contains the fixed asset code, fixed asset name, acquisition value, acquisition date, and economic life.

Picture 6.
Fixed Asset List

DAFTAR ASET TETAP

No Aset:

Nama Aset:

Nilai Perolehan Aset: Rp0

Tanggal Perolehan Aset:

Tanggal Mulai Penyusutan:

Usia Ekonomis Aset: 0

Penyusutan:

Tambah Simpan Hapus Tutup

Source: Author (2022)

The service list is a list that includes all services offered by the company. This list contains the service code, service name, and service price.

Picture 7.
Service List

DAFTAR JASA

Kode Jasa: J001

Nama Jasa: Gunting rambut

Harga Jasa: Rp100.000

Tambah Simpan Hapus Tutup

Source: Author (2022)

The supplies list is a list that includes all salon supplies used by the company. This list contains supplies codes, supplies names, and supplies prices.

Picture 8.
Supplies List



Source: Author (2022)

A revenue form is a form used to input income transactions from services offered. This form contains the transaction number, transaction date, customer, description, type of service, quantity, price, total, and overall total. The user can choose the service type offered, then the base price for the service will appear, and the user can fill in the price according to the assessment of the complexity of the service implementation.

Picture 9.
Revenue Form



Source: Author (2022)

A purchase form is a form used to input purchase transactions for equipment for salon needs. This form contains the transaction number, transaction date, supplier, description, equipment, quantity, price, total, and overall total.

Picture 10.
Purchase Form

Kode Persewaan	Jumlah	Harga	Total
Piza Cukur	10	Rp10.000	Rp100.000
Peralang Toilet	3	Rp3.000	Rp9.000
Tisu Toilet	3	Rp10.000	Rp30.000
Tisu Facial	10	Rp15.000	Rp150.000
Plastik Sampah	2	Rp20.000	Rp40.000
Peralang Keangin	3	Rp15.000	Rp45.000
	0	Rp0	Rp0

Source: Author (2022)

The purchase payment form is the form used to input purchase payment transactions. This form contains the purchase number, payment number, transaction date, description, equipment, and the amount to be paid.

Picture 11.
Purchase Payment Form

Source: Author (2022)

The cash disbursement form is the form used to input cash disbursement transactions to pay fees or debts. This form contains the transaction number, transaction date, account, description, and amount.

Picture 12.
Cash Disbursement Form

Source: Author (2022)

The cash receipt form is the form used to input cash receipt transactions. This form contains the transaction number, transaction date, account, description, and amount.

Picture 13.
Cash Receipt Form

Source: Author (2022)

A general journal form is a form used to input transactions other than sales, purchases, payment of purchase debts, cash disbursements, and cash receipts. The usage of this form is to record operating expenses, such as salary, equipment, depreciation expenses, and others. This form contains the transaction number, transaction date, description, account name, debit and credit amounts, and total debits and credits.

Picture 14.
General Journal Form

Source: Author (2022)

The general ledger is a report that shows the history of transactions recorded in a journal and grouped by account. This report contains account numbers, account names, transaction dates, descriptions, journal references, debits, credits, and balances. The general ledger is a source of information for compiling financial reports.

Picture 15.
General Ledger

ASAK SALON BUKU BESAR						
111	Kas					
Tanggal	Keterangan	Raf	Debit	Kredit		Saldo
01/10/2022	Pendapatan	PD221001	Rp1.330.000	Rp0		Rp1.330.000
03/10/2022	Bpr biaya reklame / Okt 2022	KK221002	Rp0	Rp205.000		Rp1.045.000
02/10/2022	Pendapatan	PD221002	Rp1.710.000	Rp0		Rp2.755.000
04/10/2022	Pendapatan	PD221003	Rp1.200.000	Rp0		Rp3.955.000
05/10/2022	Bpr utang biaya gaji / Sep 2022	KK221004	Rp0	Rp1.000.000		Rp2.955.000

Source: Author (2022)

A trial balance is a report that shows the accounts and account balances for a period. This report contains account numbers, account names, debits, credits, and total debits and credits.

Picture 16.
Trial Balance

ASAK SALON NERACA SALDO				
No. Akun	Nama Akun	Debit	Kredit	
111	Kas	Rp2.955.000	Rp0	
112	Piutang Usaha	Rp0	Rp0	
113	Piutang Dagang	Rp1.075.000	Rp0	
114	Utang Usaha	Rp0	Rp1.075.000	
115	Akumulasi Penyusutan Perabotan	Rp0	Rp1.000.000	
121	Utang Usaha	Rp0	Rp1.000.000	
122	Utang	Rp0	Rp1.000.000	
123	Piutang Dagang	Rp0	Rp1.000.000	
124	Utang Gaji	Rp1.000.000	Rp0	
125	Utang Piutang Dagang	Rp1.075.000	Rp0	
126	Utang Laba	Rp1.000.000	Rp0	
127	Utang Utang	Rp0	Rp1.000.000	
128	Utang Piutang	Rp0	Rp1.000.000	
129	Utang Reklame dan Periklanan	Rp1.000.000	Rp0	
131	Utang Reklame	Rp1.000.000	Rp0	
132	Utang Laba Laba	Rp0	Rp0	
	Total	Rp4.030.000	Rp4.030.000	

Source: Author (2022)

The statement of profit and loss is a report that shows the company's performance in a period. This report contains information about revenues, expenses, and net income. Company could evaluate business strategies appropriately by paying attention to company performance.

Picture 17.
Statement of Profit and Loss

ASAK SALON LAPORAN LABA RUGI		
Pendapatan		
Pendapatan gaji	Rp1.330.000	
Total Pendapatan		Rp1.330.000
Belanja		
Belanja gaji	Rp1.000.000	
Belanja Piutang Dagang	Rp1.075.000	
Belanja Laba	Rp1.000.000	
Belanja Utang	Rp1.000.000	
Belanja Reklame dan Periklanan	Rp1.000.000	
Belanja Reklame	Rp1.000.000	
Belanja Utang	Rp0	
Total Belanja		Rp4.075.000
Labanya		Rp2.955.000

Source: Author (2022)

The statement of changes in equity is a report that shows changes in a company's capital that are affected by company profits or losses and personal decisions. This report contains information regarding the beginning capital balance, profit or loss, drawing, changes in capital, and ending capital balance.

Picture 18.
Statement of Changes in Equity

ASAK SALON LAPORAN PERUBAHAN MODAL		
Modal Awal		Rp10.000.000
Labarugi	Rp10.000.000	
Pinjam	Rp0	
Perubahan Modal		Rp10.000.000
Modal Akhir		Rp20.000.000

Source: Author (2022)

The statement of financial position is a report that shows the company's financial condition. This report contains information about assets, liabilities, and equity.

Picture 19.
Statement of Financial Position

ASAK SALON LAPORAN POSISI KEUANGAN		
Aset		
Kas	Rp10.000.000	
Pinjang Usaha	Rp0	
Persediaan	Rp10.000.000	
Stok	Rp10.000.000	
Aset Tidak Berwujud	Rp0	
Total Aset		Rp20.000.000
Liabilitas dan Ekuitas		
Liabilitas		
Pinjam	Rp0	
Total Liabilitas		Rp0
Ekuitas		
Modal	Rp20.000.000	
Total Ekuitas		Rp20.000.000
Total Liabilitas dan Ekuitas		Rp20.000.000

Source: Author (2022)

The initial implementation is in mid-November 2022. The author provides an explanation of the features available in the system and how to use system. These features include master file lists, transaction forms, and reports. In the first stage of implementation, business owners still did not really understand the system because they did not have understanding and experience in accounting. The final stage of implementation is carried out by practicing directly using the application by inputting the master file list and journal transaction forms. In addition, the author also provides an explanation of the reports generated by the system. This report gives an overview of the business performance and condition so that it becomes the basis for decision-making by the owner for the company's future.

Conclusions

Asak Salon is a service business without a systemized accounting recording system. The absence of accounting recording and financial statement make caused difficult for business owners to find out business performance, owned resources, and others. This research aims to design an accounting recording and financial reporting system for Asak Salon with Microsoft Access. The success rate of the program proved by the reports generated from input transactions in the system that can help business owners understand the performance and condition of the company. Therefore, the business owner can make better decisions. Conditions

after the process of implementing the accounting recording system and financial reporting using Microsoft Access at Asak Salon are:

1. The owner has an understanding of accounting records.
2. Transaction recording becomes more effective, accurate, and systematic.
3. The financial information of the company could be known by looking at the financial reports generated by the system.
4. The owner has the basis for making the right decisions for the company's future.

Recommendation for Asak Salon are:

1. The company needs to record transactions in the system regularly and continuously to produce accurate and reliable financial reports.
2. The company needs to evaluate the function of the system according to the company's needs to find out the need for system development.

I would like to express my gratitude to the owner of Asak Salon for the approval to design an accounting recording and financial reporting system for the business. The business owner provided helpful information needed for system design. I would also like to express my gratitude to my supervisor for guidance throughout the community service project.

References

- Gie. (2020). *Mengenal Keuntungan dan Pentingnya Komputerisasi Akuntansi pada Bisnis*. Accurate.id. <https://accurate.id/akuntansi/pentingnya-komputerisasi-akuntansi-pada-bisnis/>
- Hendi, H., & Sitorus, R. (2023). An Empirical Research on Audit Report Timeliness. *Jurnal Akuntansi dan Keuangan*, 25(1), 39-53.
- Maryanto, M., Chalim, M. A., & Hanim, L. (2022). Upaya Pemerintah dalam Membantu Pelaku Usaha UMKM yang Terdampak Pandemi COVID-19. *Audi Et AP: Jurnal Penelitian Hukum*, 1(01), 1–11. <https://doi.org/10.24967/jaeap.v1i01.1484>
- Oda I. B. Hariyanto (2017). Leisure time, leisure activities and society happiness index in Bandung City, *International Journal of Scientific & Technology Research*
- Sugiyono. (2015). *Metode Penelitian Pendidikan (Pendekatan Kuantitatif, Kualitatif, dan R&D)*. Alfabeta.
- Utami, S. N. (2021). *UMKM: Pengertian, Tujuan, Karakteristik, Jenis, dan Contohnya*. Kompas. <https://www.kompas.com/skola/read/2021/04/19/100000869/umkm--pengertian-tujuan-karakteristik-jenis-dan-contohnya>
- Wardhanie, A. P., Kartikasari, P., & Wulandari, S. H. E. (2018). Pertumbuhan Bisnis Melalui Metode O2O pada Usaha Mikro, Kecil dan Menengah (UMKM) di Indonesia. *Jurnal Ilmiah Bisnis dan Ekonomi Asia (JIBEKA)*, 12(2), 76–83. <https://media.neliti.com/media/publications/422657-business-growth-thru-o2o-method-inmicro-a8b6d8f6.pdf>