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Analysis of Accounting Application in 'Dokter Interior' Using Microsoft Access

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Abstract

In this paper, readers are expected to understand that in the application of calculations using an accounting system to Micro, Small, and Medium Enterprises (MSMEs) can be considered important. The purpose of helping partners is to create and improve the existing transaction system in the 'Interior Doctor'. This research took place from September to December using qualitative methods. The system created by the authors uses Microsoft Access, where data is collected gradually during the study. According to the final results, there are losses that occur after the financial statements are successfully made. The losses estimated per month are not much, but of course they cannot be left alone later by partners. This makes it even stronger, that small business owners, should not neglect the recording of financial statements that occur whenever there is a transaction.

Keywords: *Financial Report, Microsoft Access System, Partner.*

Introduction.

According to Savitri and Saifudin, Micro, Small, and Medium Enterprises (MSMEs) are a business that has the same owner and manager, while the capital itself is provided by the related business owner. As for the target market of Micro, Small, and Medium Enterprises (MSMEs) themselves, they are generally local, but there are also those that can be sent abroad, outside the city, intercity by having the number of employees, total assets, and also existing facilities including a few.

Since the start of the pandemic, many people prefer online shopping, which also makes small businesses that use online systems, so that they are easily reached by all people who use gadgets. Likewise with Mr. Armat Juang, who also had the idea to use social media as a means of selling. Dokter Interior is a Micro, Small, and Medium Enterprises (MSMEs) that runs with a sales system where the goods sold can be purchased from anywhere and by anyone which can also be called an 'online shop'. This business has been established 2 years ago. This Dokter Interior is located in Batam and was founded by Mr. Armat Juang who currently has 2-3 relief workers.

As for marketing, what is done is using social media, such as Instagram, Whatsapp, TikTok, and Shopee. This business operational system itself ensures that the goods sold still have stock and include the latest output or not. Next, the owner will ask the admin, to re-promote the items sold. In this business, a PO system is

implemented, in which sellers will take their goods to the capital of the Riau Islands, namely Tanjung Pinang, so that the goods sent are not subject to VAT. If there are customers who buy, they will be charged PO 7 days while waiting for the goods to be ready to be shipped from Tanjung Pinang.

The 'Dokter Interior' party does not have a system that can help calculate each period regarding the profits obtained, so the partners only rely on current account reports obtained from the bank. Even they use the available current account reports cannot explain in detail the sales and purchases that took place. Dokter Interiors in managing and running their business require a system that can help manage and record transactions and the results will be in the form of a financial report, so that in designing this accounting system using *Microsoft Access software* is a scope that can help complete research and Community Service (PKM) authors. The system that will be created will be able to help business actors in the next period for determine the profits and losses incurred during the current business each period by using financial reports, both in terms of neatly arranged records and also the results can make business actors to make the right decisions about the business they run (Edi, E., & Yopie, S. 2019).

According to Rahmini et al. , Micro, Small, and Medium Enterprises (MSMEs) should need an application in order to integrate and also manage business processes, especially in the finance department. This simple system can be designed to produce financial statements that will be useful for the business actor himself in each period he wants. In the application of basic accounting as outlined in an application, namely producing *outputs* that will facilitate business activities, it can also be used as an evaluation for performance, and carry out effective planning (Aulia and Endang Mardiaty).

Based on the information about the problems posed by the Micro, Small, and Medium Enterprises (MSMEs) above, the author has an interest in helping business actors as well as researching a Small and Medium Medium Enterprise. As for what the author wants to do, namely, helping to implement recording for Micro, Small, and Medium Enterprises (MSMEs) using a *Microsoft Access software*. *Microsoft access* itself is an application that manages databases relationally. This *software* has features that are designed to be able to create database applications quickly (Jurnali, T., & Siti-Nabiha, A. K.2015). *Microsoft access* is also considered to provide flexibility for its users to be able to develop database tables, *queries*, formulis, and also reports desired by users (Sosiologi et al. Indrianto, 2016).

Based on the explanation above, regarding the problem of recording in the Micro, Small, and Medium Enterprises (MSMEs) 'Dokter Interior', the author wants to help pour the research results in a research report and Community Service (PKM) with the title " Analysis of the Application of Accounting to 'Dokter Interiors' Using Microsoft Access".

Methods

There are two types of research methodologies in writing. As for these types of research, namely quantitative research and qualitative research. Quantitative research itself is an approach whose research represents positivism (Wati, E., & Malik, A. Q. 2021). The quantitative approach can be used if someone starts with a theory or hypothesis and also tries to prove the truth (Mulyadi, 2013).

The author will use a type of qualitative research, in which the author conducts interviews, observations, and also documentation with Mr. Armat Juang as the owner of the "Dokter Interior" business. The author also searches for data through data available on the social media of the "Dokter Interior" business.

The process of designing outputs in this study begins with how to carry out the changes desired by these business actors themselves to become something better. This external design process itself is focused on designing a computer-based accounting system on *Microsoft Access* so that it becomes a system that will later be implemented in the "Dokter Interior" and is expected to help business owners in every transaction. In this designed system, it will present the final results or *outputs* in the form of financial statements that will be useful for the owner of the "Dokter Interior" in determining how his business will develop in the future.

The author made preparations by preparing lists of questions that will be asked to Mr. Armat Juang. Furthermore, for its own implementation, it is carried out at the workplace of this business actor.

Result and Discussion

The creation of the system is the next stage in this design. In this stage, the author expresses ideas, information, and manufacturing techniques that have been previously learned in accordance with the needs of the Micro, Small, and Medium Enterprises (MSMEs). In the stage of making this system is the implementation or pouring stage of the system design which has been created and poured into a system in Microsoft Access (Mikro, 2022).

As for the design of creating the main menu, the form where the main function is to enter, edit and also collect data. In this main data itself, it will open immediately when the partner has opened Microsoft access. Below is an example of the main data,

Picture 1.
Project Activities



Source: Main Data (2022)

In the above display which contains navigation consisting of a List Navigation Form, a Transaction Navigation Form, and a Lap Navigation Form. Finance. As for each image, if user pressed so it will immediately open a form according to its name. In appearance, there is an orange color with white which adjusts to the logo color of the 'Dokter Interior'. White and orange colors give a simple impression so the eyes are still comfortable looking at the screen. This first background can be used to proceed to other forms and financial statements, so as to relieve the user.

Picture 2.
Project Activities



Source: Form Data (2022)

Furthermore, in this view, it contains one of the buttons that have been pressed by the user, so that it displays the details of the form to fill in the necessary data. This view is called the Navigation Form. This navigation form was also created to make it easier for users to enter transaction data every time that occurs within the period. In this view, there is a chart of accounts, customers, inventory, and suppliers. In the upper corner, there is a button that illustrates exiting, which is to make it easier for users to log out and return to the main page.

Picture 3.
Project Activities



Source: Form Sales (2022)

This form will display a form for filling in if a transaction occurs. The contents of the transaction menu there is a form for sales which will later be included in the sales account, receivables and will also reduce the item account. After the sale, the payment tone from the buyer will be directly related to the reduction of existing receivables. Furthermore, the purchase form is used for the purchase of goods. Then, there is also for general transactions, which can be filled in the general journal form. The background used is still the same as the background of the main menu so that color consistency is maintained.

Picture 4.
Project Activities

Report Financial Profit Loss		
	Account_1/16	Account_2/16
Revenue		
401 Sales		7294000
TOTAL Revenue		7294000
Cost Of Goods Sold		
311 Cost of Goods Sold		-5210000
TOTAL Cost Of Goods Sold		-5210000
Expenses		
601 Depreciation Expense		0
602 Insurance Expense		0
603 Salary Expense		-200000
604 Supplies Expense		0
605 Transportation Expense		-20000
TOTAL Expenses		-220000
Net Income		1864000

Source: Form Financial Report (2022)

This report contains the results of the financial statements of profits and losses that occurred during the period during which the Community Activity Service or Indonesia called as *Pengabdian Kepada Masyarakat* was running. It can be seen that there was a loss during this sale, but the partner did not realize the problem, because the shortage was relatively small, so the partner considered that every sale took place in a profit.

Conclusions

Dokter Interior is a Micro, Small, and Medium Enterprises (MSMEs) that runs with a sales system where the goods sold can be purchased from anywhere and by anyone. The author will use a type of qualitative research, in which the author conducts interviews, observations, and also documentation with Mr. Armat Juang as the owner of the "Dokter Interior" business. The author also searches for data through data available on the social media of the "Dokter Interior" business.

The author gives directions to the partner, in order to be able to use the system properly. During the creation of this system, the author gets sales information directly from the partner owner which contains details of the price and quantity of goods, buyer data and details of the goods purchased, and a current account book. The author in conducting research and implementing Community Service (PKM), is expected to always improve the knowledge of system creation using *Microsoft Access* so that it can help Micro, Small, and Medium Enterprises (MSMEs) by providing a system that can be used easily.

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