Designing An Accounting System Using Microsoft Access For Toko Yanto

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Abstract

A computer-based accounting system was designed for Toko Yanto in order to assist in inputting their everyday operational transactions. Before this system was made, Toko Yanto used manual bookkeeping as their accounting system. The activity was implemented from September to December 2022. The methods used were observation, interviews, and documentation. The accounting system is designed by using Microsoft Access. The implemented system can help business owner in avoiding inconsistency as well as human errors in recording their daily transactions. The system is also designed to display the output in the form of reports such as payables report, receivables report, stock report, purchase report, sales report, income statement, and statement of financial position. The result of the output presented can help business owner in their decision making for further business development. A recommendation for the future is to add other features that can make the system works even more efficiently and effectively.

Keywords: *Accounting Information System, Financial Reports, Accounting*

Introduction

Toko Yanto is a shop engaged in grocery which is located in the Mitra Raya market at block B kiosk no. 05. Goods traded in shops focus on vegetables, meat, fruit, and dry products. This shop was founded by Mr. Yanto who also acts as the owner and has been around for 12 years. Toko Yanto operates every day from 04.00 to 16.00-17.00 WIB. The organizational structure used at Toko Yanto is still very simple. This structure consists only of owners and employees. The store has 10 employees who assist in operational activities, deliver online orders, and keep records. Since the time of COVID 19, most people have chosen to cook at home to avoid this fast-spreading virus. The number of orders for ingredients such as fresh vegetables has also increased. In addition to orders, the store also gains new regular customers. And yet during the 12 years this shop has been in operation, the recording system used is still a manual recording system. The recording is done by an employee by keeping records on a daily basis in related books. This manual recording system has several drawbacks where the system is inefficient, time-consuming, and the possibility of human error is also high. However, with the existence of a computer-based recording system, these problems can be minimized. Computer-based recording systems have the advantage that the system links data to one another. This will facilitate data integration so that time is used more efficiently

as well as minimizing an error in recording a report (Penatari *et al.*, 2020). In addition, the system also makes it easier for users to tidy up financial report recapitulation, the data retrieval process is faster, and can be accessed anywhere (Sabaruddin *et al.*, 2022). The scope of implementing this project is designing a computer-based accounting information system using Microsoft Access. This system is designed according to store operational activities so that the recording system can be implemented effectively and efficiently. In addition, the system can also produce the required financial reports reliably in accordance with the Financial Accounting Standards for Micro, Small, and Medium Entities (SAK-EMKM). The output of this project is expected to help minimize existing problems, develop the quality of the partner's business, and help owner in making important decision. This important decision can relate to business development, business financial condition, and business results that have been achieved (Suprapti & Rumijati, 2020).

Methods

1. Preparation

In the first stage, preparations were carried out in the form of interviews with the owner to ask for permission in cooperating with Toko Yanto. After obtaining permission from the partner, observations and interviews were carried out. Observation is a data collection technique using direct observation of related objects (Swarte & Ramadhaniyah, 2022). This technique is carried out at partner's shop to obtain information directly about shop operations. In addition to observations, interviews were conducted with partners to obtain information regarding store profiles, store operational activities, the organizational structure used, and the problems encountered. The information collected is compiled in the form of a proposal to be submitted to the supervisor. Proposal that has been approved will be further submitted to the study program and LPPM (Public Service Institute) UIB.

2. Implementation

After obtaining permission along with approval from partner and UIB, the next stage is implementation. By using the information that has been collected from the previous stage, a computer-based accounting system was designed using the Microsoft Access application. The design of this system starts from making tables such as account tables, inventories, customers, sales, purchases, and other necessary tables. The next step is to create a relationship between related table fields for query design. Queries are designed to process data from tables and display the necessary information data. By using the data that has been processed, the design of financial reports and other reports is carried out. After the designed system is appropriate, the final stage is to design a menu display consisting of a recording feature (form) and a report feature (report). This stage is carried out to increase effectiveness and efficiency in facilitating usage for the user. The system that has been designed will be tested using transaction data for 2 months. If the system that has been tested is assessed to be able to work as needed, then the partner will be taught how to use this system.

3. Assessment and Reporting

At this stage, a final report is prepared and the outputs that have been produced will be collected to indicate that the implementation of the activity has been completed. Literature study is also used in preparing the final report. This literature study is carried out by collecting several scientific works that examine the same topic. Completed outputs are then handed in to the supervisor for further assessment.

Result and Discussion
Menu

The menu is designed to function as the main page of the system. The menu of this system is designed using Indonesian to make it easier for users. In this menu display there are also several buttons with shortcut commands that can open forms and reports.

Picture 1.
Menu Display

Source: Processed Data, 2022

Chart of Account

Chart of Account is used to store the accounts needed in Toko Yanto daily operations. This saved account data will be used as the basis for bookkeeping along with the preparation of reports. Apart from that, users can also add, make changes, and delete accounts through the form.

Picture 2.
Chart of Account

Source: Processed Data, 2022

Customer List

The customer form is used to store information about the customers. Information from customer data is useful in recording transactions, especially sales and sales receipt transactions.

Picture 3.
Customer List

Source: Processed Data, 2022

Supplier List

Supplier data is used in recording purchase and purchase payment transactions. This information can be stored through the supplier form.

Picture 4.
Supplier List

Source: Processed Data, 2022

Inventory List

Users can store information about products sold through the inventory form. This form consists of a product number, product name, description, purchase price, along with the selling price.

Picture 5.
Inventory List

Source: Processed Data, 2022

General Journal Form

The general journal form is designed to record transactions other than purchases, sales, payments, and receipts. This form consists of a transaction number, date, description, account name, account number, debit, and credit amounts.

Picture 6.
General Journal Form

Source: Processed Data, 2022

Purchase Form

Purchase form is used in recording purchase transactions that occur. This menu consists of supplier name, supplier code number, purchase number, date, description, product number, product name, quantity, purchase price, along with the amount.

Picture 7.
Purchase Form

Source: Processed Data, 2022

Sales Form

Sales form is designed to record transactions related to sales. This menu consists of customer name, customer code number, payment method, sales number, date, description, product number, product name, quantity, selling price, and amount.

Picture 8.
Sales Form

Source: Processed Data, 2022

Purchase Payment Form

This payment form is used to record debt payment transactions for purchases from suppliers. Recording can be done by filling in the purchase number to be paid, date of payment, reference number, supplier code number, amount to be paid, and description.

Picture 9.
Purchase Payment Form

Source: Processed Data, 2022

Sales Receipt Form

This form is used to record receipt of payment of receivables for credit sales by customers. Recording can be done by filling in the sales number to be paid, the customer code number, the payment method used in the sales transaction, the payment date, the reference number, the amount paid, along with the description.
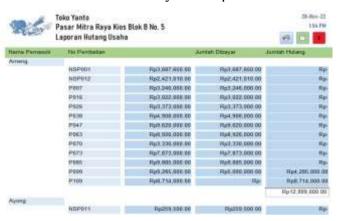
Picture 10.
Sales Receipt Form

Source: Processed Data, 2022

Accounts Payable Report

The accounts payable report displays the debts owned by Toko Yanto. This report consists of information regarding the name of the supplier, the number of purchases, the amount payable from the purchase, the amount that has been paid, along with the amount that is still outstanding. This information is compiled based on purchases made with suppliers.
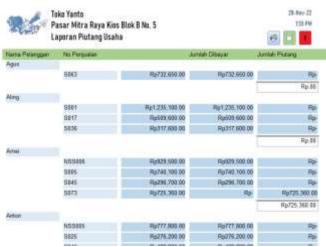
Picture 11.
Accounts Payable Report

Source: Processed Data, 2022

Accounts Receivable Report

The accounts receivable report displays receivables from Toko Yanto's customers. This report consists of the customer's name, sales number, the amount receivable from the sale, the amount that has been paid, along with the amount of the receivable that is still unpaid. This information is compiled based on sales transactions carried out by customers.
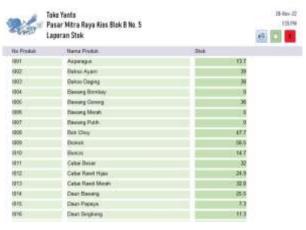
Picture 12.
Accounts Receivable Report

Source: Processed Data, 2022

Stock Report

The stock report is used to display the amount of stock per product that is still available at the time of checking. This report consists of the product number, product name, along with the amount of stock available. This is used to simplify the process of checking the amount of stock for sales transactions carried out by customers who come to the store in person, to help tell the amount of stock that is still available, and to help predict the right time to restock.

Picture 13.
Stock Report

Source: Processed Data, 2022

Purchase Report

Purchase report is designed to display purchase transactions that have occurred either as a whole or for a certain period of time. This report consists of the date, purchase number, supplier name, description, along with the total price of the purchase transaction.

Picture 14.
Purchase Report

Source: Processed Data, 2022

Sales Report

The sales report is designed to display transactions that have been carried out either in their entirety or for a certain period. This report consists of the date, sales

number, customer name, description, along with the total price of the sales transaction.

Picture 15.
Sales Report

Source: Processed Data, 2022

Income Statement

This system designs two financial reports that are minimally needed by small businesses, namely an income statement and a statement of financial position (Hakiki *et al.*, 2020). This income statement displays information about sales and expenses either as a whole or in the desired period. With this information, shop owners can find out the profit or loss experienced by their business and evaluate the operational performance of their store.

Picture 16.
Income Statement

Source: Processed Data, 2022

Statement of Financial Position

The statement of financial position is a report that presents the position of assets, liabilities, and shop equity. With this report, the owner can find out the store's financial condition at the end of the period. Owners can also make financial decisions by analysing financial ratios with this information. The following is a display of the financial position report that has been designed.

Picture 17.
Statement of Financial Position

Source: Processed Data, 2022

Conclusions

After carrying out interviews with the owner of Toko Yanto, the author found that the accounting recording system that was still being used was a manual system. This system is concluded to be inefficient in use, takes a long time, and has a high possibility of human error. The author then designed a computer-based accounting recording system for the owner so that it can help reduce the problems that was found. This designed system has a form feature along with output in the form of a report. This form feature is provided so that users can input daily transactions. These daily transactions are then used to produce output. The output reports generated consist of financial reports, accounts payable reports, accounts receivable reports, stock report, purchase report, and sales report. The reports are proven to be useful in providing information regarding the store's financial condition and decision making based off the feedback given by the owner.

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