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The Application Of Integrated Accounting Information System Using Microsoft Access At Bakso Cak Tello

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Abstract

Micro, small, and medium enterprises are classified as economic entities that are vulnerable to the effects of uncertainty. The main thing that underlies the previous statement is the lack of role of accounting in managing the business. Bakso Cak Tello as a partner for community service is a business that has not yet implemented accounting aspects. Partners keep no records at all making it difficult to reliably observe the economic status of the business. This project has the goal of providing an integrated accounting recording system using Microsoft Access software. This system is designed using primary and secondary data obtained through interviews, observations, literature studies, and documentation from partners. The system is designed in such a way as to be able to facilitate the needs of partners starting from recording transactions, and computing, to financial reports according to an effective and efficient manner referring to related standards, namely the SAK EMKM. The result of this project shows that the designed system is able to accommodate partners to see every transaction that has been recorded and can be a basis for consideration for partners to develop business. Partners can take advantage of available financial reports to analyse business conditions. The next project can use other software that is considered suitable, effective, and efficient for partners or by adding other features.

Keywords: *Accounting information systems, microsoft access, reporting*

Introduction

Micro, small, and medium enterprises (MSMEs) are classified as economic entities that are vulnerable to the effects of uncertainty. One form of uncertainty that is being experienced is the COVID-19 pandemic. This pandemic caused business activities by MSMEs to weaken and eventually resulted in a significant decrease in the number of MSMEs (Hariadi et al., 2022). MSMEs themselves have a large share in providing employment opportunities and increasing economic growth in various countries, including Indonesia (Akadiati et al., 2022). MSMEs as entities that are able to support the national economy, require a competitive strategy to survive during the pandemic (Hariadi et al., 2022). This strategy can be realized through good management, such as applying the basics of accounting in business (Firdaus & Widayastrena, 2017). This is because managing a business requires good management of financial information and decision-making process (Akadiati

et al., 2022). Thus, MSMEs can respond better to conditions of uncertainty, maximize adaptations, and operate properly. The way that can be used by MSMEs to survive is by implementing an accounting information system (Firdaus & Widayasastrena, 2017). Implementing an accounting information system is known as a distinct advantage and able to bring development to a business (Rahajeng et al., 2022; Rahmawati et al., 2019). Accounting information systems are able to efficiently store and provide data to stakeholders (Srinath & Swathi, 2022). This system can also run smoothly, simultaneously collecting data that is used as a basis for finding business weak points (Srinath & Swathi, 2022). Several studies have been conducted to prove the role of accounting information systems for MSMEs. The information system is proven to positively influence the performance of MSMEs. Hariadi et al. (2022) revealed that the ease of evaluating business performance is a major factor in ensuring business durability. Akadiati et al. (2022) also explained in detail that the application of accounting information, input to the application of accounting information, and application security have a positive impact on the quality of business financial data. Srinath and Swathi (2022) also Rahajeng et al. (2022) show that accounting information systems bring positive trends to business growth because they are not only able to organize data properly but are also effective, efficient, and integrated as a whole. Bakso Cak Tello (hereafter, partner) stated that the business income had decreased and was inconsistent since the COVID-19 pandemic took place. The main factor mentioned by partners is the rising price of goods. On the other hand, partners do not keep books at all, so the partner's statement regarding declining income needs to be validated in an accounting way. This problem can affect the business run by partners because the sustainability of this business cannot be observed clearly. The implication of this matter is a decision-making process that does not have a strong basis. In this regard, this activity will analyze problems related to the partner's recordkeeping. This activity expected that the resulting output is able to accommodate the accounting function of partners in accordance with applicable accounting standards.

Methods

The data used in this activity consisted of primary and secondary data, while the data collection techniques used included interviews, observation, literature studies, and documentation (audiovisual and digital materials). The interviews were carried out through guided and directed conversations between two people. or more using the media in the form of a collection of questions (Hermawan & Amirullah, 2016; Istianingsih, 2021). This technique aims to obtain information or opinions directly face-to-face (Creswell & Creswell, 2018; Sekaran & Bougie, 2016). Observations are executed by involving the functions of the five senses (Istianingsih, 2021). This method is done in various ways, such as visiting, observing, and experiencing partner business processes at a certain time. A literature study is an action to review the literature and collect information derived from literacy to help develop discussions (Creswell & Creswell, 2018). The documentation uses data collection techniques by utilizing documents or the results of the documentation process such as audiovisual and digital materials (Creswell & Creswell, 2018; Hermawan & Amirullah, 2016). Documentation can be in the form of company reports, financial reports, photos of activities, diaries, company profiles, or other data.

Result and Discussion

The creation of an integrated accounting recording system is conducted to create financial records that are in accordance with SAK-EMKM. The basis of accounting being applied is accruals, business entities, reliability of measurement, and presentation of financial statements (IAI, 2016). The system is designed based on optimal effectiveness and efficiency for partner business processes. The following is a system design that has been designed for partners.

Picture 1.
Login Page



Source: Processed Data (2022)

The login page is the initial part of the system that performs security functions on the system. This page will appear right after the system has been successfully unlocked and prompts the registered user to enter the system name and password. If the user has not been registered, then you must first register through a user who is an authorized administrator. This is because users who are not authorized by the system cannot enter and use the system. If the name and password are successfully recognized by the system, then the user will be forwarded to another section, namely the Main Menu and the login page will close automatically. If the login page is displayed as a pop-up, then the main menu will appear in the tab. The main menu will be explained in the next section.

Picture 2.
Main Menu



Source: Processed Data (2022)

The main menu is the main page of the system which contains several command buttons and a profit and loss overview. These command buttons are generally grouped into 3 categories, namely operations, business reports, and information. Operations are the main menu section that is useful for entering transaction data, such as general journals, purchases, production, and sales. The business report is the section that contains the financial statements of the business along with a date filter using criteria. The information is a part that only functions to add or subtract information that is deemed necessary. The profit and loss overview is a screen shortcut for quickly checking profit and loss without having to open the report.

Picture 3.

General Journal



Source: Processed Data (2022)

The general journal form is generally used to accommodate journals that are not recorded in purchasing, production, and sales departments. This journal has debit and credit columns to reflect accounting journals. The general journal consists of main and detailed forms. The main part functions to record general or generic information, such as transaction date, transaction number, and description. Meanwhile, the detail section relates to account numbers, account names, and transaction amounts.

Picture 4.
Purchasing



Source: Processed Data (2022)

A purchase form is a form that functions to record purchase transactions only. This form has a main and details section in the body of the form. The main part includes the transaction date, purchase number, and description. The details section stores product code data, material names, quantities, and prices of materials purchased.

Picture 5.
Production



Source: Processed Data (2022)

A production form is a form that is intended to record production transactions. This form has a main and details section in the body of the form. The main part includes the transaction date, purchase number, product name, and description. The detail section stores product code data, the number of raw materials used, conversion costs, quantity, and total production costs.

Picture 6.

Sales



Source: Processed Data (2022)

A sales form is a form that functions to record specific sales transactions. This form has a main and details section in the body of the form. The main part includes the transaction date, sales number, and description. The detail section stores product code data, product name, payment method, quantity, product price, amount or total, and cost of goods sold.

Picture 7.

Statement of Profit or Loss

Source: Processed Data (2022)

A statement of profit or loss is a report that displays the computational results of a profit and loss query. This report is designed using “groupby” to categorize expenses based on account number. This makes it easier for users to view this report. This feature will appear on other financial reports such as financial position and profitability. This report is used as the basis for partner analysis. The resulting profit or loss can be traced through the expenses in the recording period.

Picture 8.

Statement of Financial Position

Source: Processed Data (2022)

A statement of financial position is a report that displays the results of a query on financial position. The results of this report reflect the balance results for each partner account. This report can be used to analyze changes in partners' assets, liabilities, and equity during the recording period.

Picture 9.

Statement of Changes in Capital

No Akun Modal	Labu (Brg)	No Akun Prive	Akun Prive	Penarikan	Total modal
1110	Rp10,907,200.00	1120	Prive		Rp10,907,200.00

Source: Processed Data (2022)

A statement of changes in capital is a report that shows the total number of partners' capital. This report can only display the number of partner withdrawals and the total accumulated capital. Therefore, the detailed value of the capital calculation cannot be observed in detail.

Picture 10.

Statement of Profitability

	Total Penjualan	Pembelian	Biaya Modal	Profit
001	Total Sales	Rp11,200,000.00	Rp1,200,000.00	Rp10,000,000.00
002	Total Laba Sedia	Rp11,200,000.00	Rp1,200,000.00	Rp10,000,000.00
003	Total Laba Sedia	Rp11,200,000.00	Rp1,200,000.00	Rp10,000,000.00
004	Total Laba Sedia	Rp11,200,000.00	Rp1,200,000.00	Rp10,000,000.00
005	Total Laba Sedia	Rp11,200,000.00	Rp1,200,000.00	Rp10,000,000.00

Source: Processed Data (2022)

A statement of profitability is a report that displays the results of a profitability query and shows the sales value. These sales values are grouped by menu code so partners can see the most profitable and less profitable products. This report also accumulates these values and partners can analyze how much income is earned and so is the capital spent during the business.

Picture 11.

Trial Balance

No	Saldo	Saldo Debet	Saldo Kredit	Saldo Debet	Saldo Kredit
001	Saldo	11.00	Rp1,200,000.00	Rp1,200,000.00	
002	Saldo	11.00	Rp1,200,000.00	Rp1,200,000.00	
003	Saldo	11.00	Rp1,200,000.00	Rp1,200,000.00	
004	Saldo	11.00	Rp1,200,000.00	Rp1,200,000.00	
005	Saldo	11.00	Rp1,200,000.00	Rp1,200,000.00	

Source: Data Processed (2022)

A trial balance is a display of the results of a trial balance query. This report is very important if partners want to see the balance of each account during the current period, of course, after adjustments have been made. It also more or less forms the basis of the statement of financial position as it requires values for each account. This report is designed using a query for all journals and a combination of charts of accounts tables.

Picture 12.
Specific Period Report Form



Source: Data Processed (2022)

A specific period report is a form that functions as a period filter on the desired report type. The report buttons installed in the main menu are reports that are accumulated and cannot be observed based on the desired period. Therefore, this form was created to make it easier for partners to analyze the ongoing business.

Picture 13.
Chart of Account



Source: Data Processed (2022)

The chart of account form is a form that functions as a partner account input medium. Data regarding accounts that are considered important for partners must be input so that they can be read by the system. The data that needs to be input is shown in the image above, such as name and account number.

Picture 14.
Authorization Data



Source: Processed Data (2022)

Authorization data is information that displays user data that has been officially authorized by the administrator. This data can be changed or modified in such a way by the admin if necessary. Authorization data can only be filled in the table because the presence of the form is not required and is optional.

Picture 15.
Menu

Source: Processed Data (2022)

Menu is a form that serves to register a new menu into the system. If the menu is not inputted here, then the menu does not appear in the system and the operational process cannot be used for the menu in question. The appearance and design of this form are more or less the same as the chart of account form.

Picture 16.
Raw Material

Source: Processed Data (2022)

A raw material form is a form that functions to register certain raw material into the system. If raw material is not inputted here, then these materials do not appear in the system and operational processes cannot be used for the intended materials. The appearance and design of this form are more or less the same as the previous form.

Conclusions

Bakso Cak Tello at the time before the implementation of this activity did not record business transactions. This causes the partner to be unable to determine business performance during the current year and opinions on this performance cannot be justified. The breakthrough offered for Bakso Cak Tello through the implementation of this activity is to create an integrated accounting recording system that can accommodate partner' accounting needs effectively and efficiently. The impact of this activity is an increase in internal control in recording transactions, optimizing decision-making analysis, and developing business potential. The result of this project shows that the designed system is able to accommodate partners to see every transaction that has been recorded and can be a basis for consideration for partners to develop business. Partners can take advantage of available financial reports to analyse business conditions. This information can certainly provide opportunities for partners to develop the business potential that is still not optimal. The suggestion found in this activity is that the partner consistently applies related systems to apply optimal accounting knowledge to the business. This is certainly able to improve aspects of internal control and minimize things that can

become business weak points. In addition, the reports generated can be used to assist partners in analyzing business results, especially from financial conditions so that the partner can maximize the performance of the business being managed. However, the system designed for this activity is still relatively simple. The system can still be improved, including designing the system in a model of an application on a phone, adding both features and reports deemed necessary. Therefore, this system can be improved according to the recommendations formulated, especially for the next activity in foreseeable future.

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