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## **Design And Implementation Of Accounting Recording System At Toko Indah Kasih Using Microsoft Access**

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### **Abstract**

This community service aims to design a simple accounting recording system that Toko Indah Kasih can use in keeping accounting records. Toko Indah Kasih is a Micro, Small, and Medium Enterprises (MSMEs) located in one of the strategic areas in Tanjungpinang. Based on the results of interviews with the owner, Toko Indah Kasih has difficulties in financial recording. This shop still uses paper in keeping its financial records compared to using the system. The method that will be applied in this research starts from analysis, followed by system design and ends with system implementation. The expected results of this study are an accounting recording system using Microsoft Access which is capable of recording and producing financial reports within a certain period for Toko Indah Kasih. It is a great expectation that Toko Indah Kasih will use this system for future records and produce better financial reports. As for recommendations for future researchers to be able to add new, more interesting innovations that can help MSMEs and business owners, and can update the accounting system in accordance with the times that will occur in the future and make it easier for other MSMEs in recording and reporting finances.

**Keywords:** Accounting, Financial Report, Microsoft Access, MSMEs

### **INTRODUCTION**

Financial report is a form of reporting consisting of a balance sheet and calculation of profit and loss as well as a report on changes in equity (Julianto et al., 2022). Financial reports can be made with manual systems and application systems, there are various kinds of applications or systems that can be used such as: accurate, MYOB, Microsoft Access, and also Microsoft Excel. Financial reports can be made and used by everyone who runs a business, whether for large-scale companies, small-scale companies, or MSMEs. MSMEs are one of the important elements in supporting the national economy as a whole. Micro-enterprises are the drivers of the economic system in Indonesia that can survive during an economic crisis. These efforts help the government in creating jobs and reducing the unemployment rate, and can support household incomes (Rahayu et al., 2023). This is due to the absorption of MSME for a very large workforce and close to the common people. Making financial reports in the MSME sector is quite important because it can help MSME owners to control business operational costs so that they

can find out business profit and loss, find out accounts payable, and calculate taxes owed. However, not all MSMEs recognize the importance of accounting records, most of them only record total sales and some even do not record at all, and only rely on sales proceeds to be reallocated into capital. Community service is an activity of implementing science and technology which includes the development, dissemination and acculturation of science and technology. This means that the implementation of education, research and community service must support and complement each other (Riduwan, 2016). One of them is the Toko Indah Kasih, this shop still uses paper for its records and even then, it only records the goods sold. This condition makes the owner unable to estimate the profit received, inventory stock, initial and ending cash balances, the amount of capital issued, and many other obstacles that the owner will face. Indah Kasih Shop is a shop in the city of Tanjungpinang, precisely located on Jl. Pasar Inpres. This shop is in a strategic place, this is because in the vicinity there are markets and other grocery stores that are busy with people in Tanjungpinang. This shop sells various types of household goods, such as brooms, knives, and other tools. Toko Indah Kasih is open from 7 am to 4 pm from Monday to Saturday, and on Sunday from 7 am to 2 pm. This shop does not have employees, it is only guarded by the owner, both in terms of cashiers, selling goods, or buying inventory stock. The scope of this community service is to develop an accounting recording system with the Microsoft Access application. There are several steps that will be carried out so that the recording at the store can be more detailed. The first stage is knowing the owner's needs and designing a recording system that is suitable and easy for the owner to understand. After the system has been successfully designed and meets the criteria needed by MSME owners, how to use this system will be explained and taught in detail and clearly to shop owners so that they can use it and make it easier to record in the future. The purpose of this activity is to design a recording system that complies with accounting standards and is suitable for use by shop owners. In addition, this activity also aims to obtain feedback and input from shop owners regarding the system that is made. That way, it can be a lesson for community service in the future.

## **METHODOLOGY**

The dedication method used is the waterfall method or linear sequential. The waterfall method is a method which implementation stages are designed sequentially and sustainably like a waterfall (Purnia et al., 2019). This dedication begins with analyzing Toko Indah Kasih problems, designing system, testing and implementation system. Data collection in this dedication uses primary data. Primary data is data obtained directly from the main source. The data collection technique consists of two stages interview and observation (Hanum et al., 2023). Interview is a question and answer session in purpose of obtaining information about the activities to be carried out. It is possible to obtain operational activities details and problems that encountered. Observation is carried out by conducting direct visits to the location to obtain detailed information about activities. The design process begins with conducting interview and direct observation to Toko Indah Kasih to find out the condition, operational activities, problems faced and the needs for the system to be designed and to get approval from Toko Indah Kasih to

use as object in this dedication. The design of the accounting recording system will be carried out by using Microsoft Access after understanding Toko Indah Kasih business. Then the design is continued by starting to design an accounting recording system with Microsoft Access. This system is design to have a main menu that functions to select the relevant reporting period. So that the resulting financial statements will be in accordance with the desired period. The features available in this system are tables, queries, forms, and reports. The system that has been designed will be tested to check whether there are problems or errors when recording the transaction. After the testing is done, if there are no problems with the system, it will be continued by implementing the system to Toko Indah Kasih.

Below is the schedule of implementation in dedication at Toko Indah Kasih:

No.	Activities	Date
1.	Searching the MSMEs	14 June – 21 June 2022
2.	Survey to the location of Toko Indah Kasih	22 June – 30 June 2022
3.	Interview with the owner of Toko Indah Kasih	01 July – 15 July 2022
4.	Prepare proposal for this dedication	01 August – 09 August 2022
5.	Collecting data to start the design	01 August – 31 August 2022
6.	Designing the system	01 September – 31 December 2022
7.	Testing the system	06 January 2023
8.	Implementing the system	14 January 2023
9.	Prepare the dedication report	15 January – 31 January 2023
10.	Finishing the dedication report	31 January 2023

Table 1 Schedule of implementation in dedication at Toko Indah Kasih

Source: Data Processes, 2022

Below is the budget in dedication at Toko Indah Kasih:

No	Budget Type	Vol	Unit	Amount
1	Consumption Cost	10	Time	600,000
2	Transportation Cost	10	Time	2,400,000
3	Internet Fee	1	Time	500,000
4	Other Cost	1	Time	1,500,000
<b>Total Budget</b>				<b>5,000,000</b>

Table 2 Budget in dedication at Toko Indah Kasih

Source: Data Processes, 2022

## RESULT AND DISCUSSION

The design of this accounting recording system aims to assist and facilitate Toko Indah Kasih in overcoming the problems that the owner faces. This recording system is designed according to the needs of this MSMEs so that it can produce financial reports in accordance with the applicable Financial Accounting Standards.

The main menu form is the main display that appears when the system starts. The main menu consists of database menu, transactions menu and report menu.



Figure 1 Display of the login menu  
Source: Data Processed, 2022



Figure 2 Display of the main menu form  
Source: Data Processed, 2022

Chart of account form is designed according to the transaction of Toko Indah Kasih. This form consists of account header no, account header name, account no, account name, and initial balance.



Figure 3 Display of chart of account  
Source: Data Processed, 2022

The customer list form is designed to record the data of each customer according to the code, name and address of the customer that has been determined in order to make it easier for the owner to remember his customer data. The supplier list form is designed to record the data of each supplier according to the code, name and address of the supplier that has been determined in order to make it easier for the owner to view supplier data.

Figure 4 Display of customer form  
Source: Data Processed, 2022

The item list form is used to record the supplies needed by Toko Indah Kasih in carrying out its operational activities. This form consists of item no, item name, item price.

Figure 5 Display of item list form  
Source: Data Processed, 2022

The purchase form is designed to help owner to make detailed record of each purchase. This form also makes it easier for the owner to see the history of previous purchases. The display of the form contains the purchase number, date, description, supplier code and total. In the subform purchase, there are columns for item number, name, quantity, price and total. And also the revenue form that similar with purchase form, this form uses to record the sales detail and it is accompanied by customer data.

Nama Barang	Nomor Barang	Jumlah Barang	Harga Barang	Total
Sapu Mlar	002	1	Rp.10.000	10.000
		1	100	100

Figure 6 Display of purchase form of Toko Indah Kasih  
Source: Data Processed, 2022

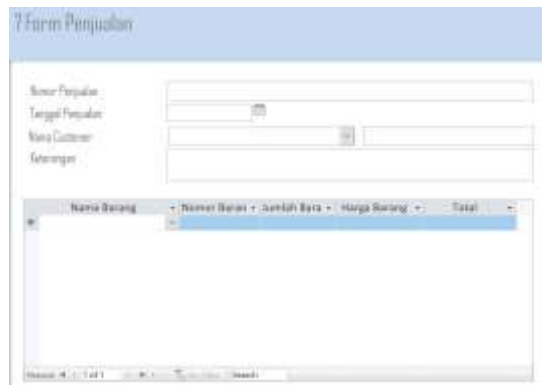


Figure 7 Display of revenue form of Toko Indah Kasih  
Source: Data Processed, 2022

Income statement report that displays the income and expenses generated and incurred during a period. Query given the criteria for account no so that the report only display account no that are more than 400. In this report owner can find out how much profit is generated in a period.

Toko Indah Kasih	
Laporan Laba Rugi	
Saldo	
Biaya Operasional	-Rp20.000,00
Biaya Utilitas	-Rp50.000,00
<b>Total</b>	<b>-Rp70.000,00</b>
Labas/Rugi Bersih	-Rp70.000,00

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Figure 8 Display of income statement of Toko Indah Kasih  
Source: Data Processed, 2022

Statement of financial position is a report to displays assets, liabilities and equity in a period. This report using financial position query which the criteria of account no less than 400.

Toko Indah Kasih			
Laporan Posisi Keuangan			
Jenis Akun	Saldo Awal	Saldo Akhir	Saldo
<b>Aset</b>			
	00	Perubahan	
	00	Kas	
<b>Total</b>			
<b>Liabilitas dan Ekuitas</b>			
	00	Modal	
	00	Risiko Usaha	
<b>Total</b>			

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Figure 8 Display of statement of financial position  
Source: Data Processed, 2022

The implementation of an accounting recording system will be implemented directly to the owner of MSMEs after the system has been designed. The first step is to copies the system file that has been designed and briefly explain how the Microsoft Access application works. Then explains the features, menus and buttons on the system designed to the owner so that the owner can easily understand it. After explaining the table, it is continued with an explanation of how to use the various forms. Then guides the owner to input November transaction data based on data from the owner's notebook. Also explains the types of reports that are designed

and the function of the reports to the owner. There are some various changes occurred to the MSMEs after using the recording system, like: transactions that occur daily can be recorded in detail, owner can see the history transactions that occur in previous period, also the owner can see how much profit or loss that occur in a period. As for some of the positive and negative feedback received from MSME owners while using the system created, among others: reduced purchases of office stationary such as paper and pens, lack of efficiency in inputting data if the store is crowded, efficiency in repurchasing of inventory.

## CONCLUSIONS

Toko Indah Kasih is one of the MSMEs in Tanjungpinang city and still use paper/notebook to record the transaction. Owner just record the revenue that occur, so they cannot know in detail the development business and profits generated in a period. This dedication is expected to help Toko Indah Kasih in recording its business transaction and understanding the importance of the existence of an accounting recording system. It is a great expectation that Toko Indah Kasih will use this system for future records and produce better financial reports. After using the reporting system that has been designed, the owner can see the transactions occur daily, the history transactions in previous period, and to see the profit or loss that occur in a period. Judging from the changes that have occurred, there are many benefits that the owner will get after using the accounting recording system, such as: the ease of seeing the movement of capital along with the profits obtained from sales, these changes can help MSMEs to develop in a more advanced direction. As for recommendations for future researchers to be able to add new, more interesting innovations that can help MSMEs and business owners, and can update the accounting system in accordance with the times that will occur in the future and make it easier for other MSMEs in recording and reporting finances.

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