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Design Of A Microsoft Access-Based Accounting And Internal Control System At Pasti Jaya Store

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Abstract

The aim of this project is to provide an accurate, systematic, and reliable accounting recording system according to the needs of Toko Pasti Jaya. Toko Pasti Jaya is an individual business unit with an MSME scale (Micro, Small and Medium Enterprises) in the retail trade sector of basic commodities. The store's accounting records are still carried out using a simple bookkeeping method without an adequate and organized accounting system. In addition, the related business also does not design an efficient and effective internal control system. The implementation phase of the project is carried out by analyzing the needs of the internal control system and accounting records of business through interviews and observations. The design of databases and programs with Microsoft Access is done according to the necessities of owner. The output of the implementation phase is the presentation of a user-friendly accounting program for partners. This project contributes to designing a platform that can support the efficiency and effectiveness of business operations in accordance with the vision, mission and business objectives of Pasti Jaya Store.

Keywords: *Accounting System, Internal Control System, MSME, Microsoft Access*

Introduction

Toko Pasti Jaya is a proprietary business unit on the MSME scale (Micro, Small and Medium Enterprises). The main activity of this business is retail trade with the main products being staples or goods for daily needs (sembako); such as rice, sugar, instant noodles, packaged food and beverages, detergents, and around hundreds of other products. This shop was founded in 1980 under the name Toko Famili and changed its name to Toko Pasti Jaya in 2000. Toko Pasti Jaya was founded and managed by Mr. Ahua's family since 1980 until now. Transactions, bookkeeping and store management are still managed manually without any integrated system or program to support business unit activities. Purchase and sales transactions that occur at the Pasti Jaya Store are recorded manually supported by the storage of transaction evidence such as cash notes, receipts, invoices, and so on. As a micro-scale business, Toko Pasti Jaya carries out all operational activities manually. Based on Undang-Undang Republik Indonesia Nomor 20 Tahun 2008 concerning Micro, Small and Medium Enterprises, there are several business scale

criteria that are met by Toko Pasti Jaya. The requirements for a business that is categorized as a micro business are if the net worth reaches a maximum of IDR 50,000,000 excluding land and buildings, and annual sales proceeds of IDR 300,000,00. Based on information from the owner, the annual sales proceeds from Toko Pasti Jaya range from IDR 150,000,000-IDR 300,000,000, while the resulting net worth ranges below IDR 500,000,000. The accounting standard of Micro, Small and Medium Entities requires MSMEs to have at least an income statement, a statement of financial position, and notes to financial statements. These financial statements need to be prepared with the assumption that the business unit will run the business for an unspecified time (going concern), accruals, and the concept of a business entity (SAK-EMKM, 2016). Based on this, Toko Pasti Jaya has not applied accounting standards. The store records are still carried out using a simple bookkeeping method without an adequate and organized accounting system. Owners also tend not to distinguish between business and personal transactions. In addition, bookkeeping also tends to be done on a cash basis. These limitations cause difficulties for owners in understanding performance, financial position, capital and other financial indicators related to their business. In addition, business owners are not able to prepare the right plans and projections to support the development of Toko Pasti Jaya in the future. In addition to the problems above, Toko Pasti Jaya does not have an adequate internal control system for business operational processes. Based on the framework of the Committee of Sponsoring Organizations of the Treadway Commission (COSO), internal control is able to support businesses in achieving business objectives and maintaining company performance. In addition, an efficient and effective internal control system can identify risks and design responses to fraud risks in business (Nawawi & Salin, 2017). This internal control framework can be applied by various business scales in achieving business objectives in reporting, operational and business compliance activities (COSO, 2013). Weak internal control systems lead to inaccurate performance measurement and reporting, division of tasks and delivery of unclear policies and procedures, identification of bottlenecks, ineffective monitoring systems, and so on (Arens et al., 2017; Ji et al., 2018). The main problem with the implementation of Toko Pasti Jaya's internal control system is the absence of an accounting record system that can provide information regarding the performance of the company's operational activities. Business owners cannot review the measurement of achieving business objectives based on the desired target. However, Toko Pasti Jaya does not require designing a complex internal control system other than the problems above. This is because the authorization process for business transactions is only carried out by the business owner without any involvement from other parties. The business owner is also directly involved in overseeing all business operational activities. In addition, company employees also do not have access to bookkeeping activities in partner businesses so as to minimize the risk of fraud. The purpose of this activity is to provide an accurate, systematic and reliable accounting recording system in accordance with the needs of MSMEs, namely Toko Pasti Jaya. The design of an integrated accounting and internal control system can increase the efficiency and effectiveness of supporting business operational activities in accordance with the vision, mission and business objectives. This activity is beneficial for several parties involved in practical work projects, such as partners, students, and universities. The benefits obtained by partners are the design of an accounting recording system that is able to facilitate the recording of transactions and monitoring business

performance financially. These activities also provide benefits for students and universities in applying their insights and resources. The activity target of implementing this project is measured by the usefulness and benefits of the system in achieving goals for various parties such as partners, students and university. This system is successful if the design of the accounting recording system is able to facilitate the recording of transactions and monitoring the business performance of Toko Pasti Jaya financially. In addition, the preparation of the internal control system is also designed to support the effectiveness and efficiency of business operations. This activity is also expected to provide benefits for students and universities in applying their insights and resources.

Methods

The data collected in the implementation of this project is primary data. Primary data is data obtained directly from information sources or research objects (Sugiyono, 2018). The process of collecting primary data is done by interviews, observation, and documentation. Implementation of these activities is carried out by holding interview sessions with owners, observing partners' business premises, and documenting information in order to design an accounting recording system according to the needs of the owner. Interview and documentation sessions were held offline and online. Offline sessions are conducted to understand business operational activities, business processes, bookkeeping, organizational structure, and the availability of internal control systems. Online sessions are also carried out using the Zoom or other social media to obtain additional information regarding the owner's needs which will be adapted to the designed accounting recording system.

The design of the accounting recording system and internal control of Toko Pasti Jaya is divided into several stages, namely the initial or preparation stage, the implementation stage, and the completion stage.

- a. The preparatory phase begins with formulating the problem, determining the purpose of the problem, conducting a literature study, and collecting data. The data in this research are primary data and secondary data. Primary data are data obtained directly from the owner through the stages of observation and interview documentation. Secondary data can be sourced from transaction evidence or other documentation related to business operational activities.
- b. The implementation or implementation stage is carried out by analyzing the needs of the internal control system and accounting records of partners through interviews and observations. The design of databases and programs with Microsoft Access is done according to the needs of partners. The output of the implementation phase is the presentation of a user-friendly accounting program for partners.
- c. The evaluation and reporting phase ends with obtaining feedback and assessments from related parties regarding the effectiveness and usefulness of the program designed. Conclusions, suggestions, and recommendations were also obtained at the final stage of the project.

All planned activities in creating output in the form of a Microsoft Access-based business transaction system for UMKM Toko Pasti Jaya have a maximum period of 8 weeks or 2 months. Project work activities start from the 3rd and 4th week of August and finish in the 2nd week of November. The details of the

activities to be implemented every week consist of: collecting information and data on MSME business transactions, determining concepts and features of the Microsoft Access output system for MSMEs, creating databases and tables, creating forms, making queries, making reports, and testing outputs in end of process.

Result and Discussion

In accordance with the objectives of the activity, the output of the activity was to design a user-friendly for users, namely the owner of the Pasti Jaya Shop. The accounting recording system is designed simply according to the wishes of the MSME. The main menu or Home consists of various features such as Accounts, Sales, Purchase, Inventory, Files, Reports, and About. Each page or tab of the main menu displays features related to the retail trade business processes of the Pasti Jaya store which are generally related to daily sales and purchases in cash or credit, receipt of receivables, payment of debts, and other transactions. The main menu is also equipped with four buttons in the right corner to display all forms and journals in the accounting system, print information, and close applications (quit).

Picture 1.

Application Start Page



Source: Author (2022)

Picture 2.

Home Page



Source: Author (2022)

Picture 3.
Home Buttons



Source: Author (2022)

The following are the main features of accounting system Toko Pasti Jaya:

The "Accounts" main page can be used to display, edit, or add to the list of accounts in the Chart of Accounts. In addition, users can also enter general journal entries and display ledgers, trial balance transaction journals (all journals), and so on. Users can also delete, save, search, and print records on the buttons available on the form. The main features contained in the **Accounts Tab** include:

Picture 4.
Accounts Tab



Source: Author (2022)

Picture 5.
New Account Form

Source: Author (2022)

Picture 6.
Record Entry Form

Account Name	Debit	Credit
Gaji Pegawai	Rp4.000.000	
Gaji Toko		Rp4.000.000
Total	Rp4.000.000	Rp4.000.000

Source: Author (2022)

Picture 7.
Beginning Balances

Account Head	Account Name	Account Type	Account No.	Account No.	Account Name	Balance
1.0000	Assets	1.0000	Current Assets	1.1000	Cash on Hand	Rp154.853.700
1.0000	Assets	1.0000	Current Assets	1.1200	Cash on Hand	Rp0.215.300
1.0000	Assets	1.0000	Current Assets	1.1300	Accounts Receivable	Rp19.368.500
1.0000	Assets	1.0000	Current Assets	1.1400	Merchandise Inventory	Rp379.263.125
1.0000	Assets	1.0000	Current Assets	1.1500	Ware Supplies	Rp1.210.000
1.0000	Assets	1.0000	Fixed Assets	2.1000	Motorcycle	Rp11.633.300
1.0000	Assets	1.0000	Fixed Assets	2.1113	Accumulated Depreciation of Motorcycle	Rp1.700.044
1.0000	Assets	1.0000	Fixed Assets	2.1200	Refrigerator	Rp450.000
1.0000	Assets	1.0000	Fixed Assets	2.1213	Accumulated Depreciation of Refrigerator	Rp73.472
1.0000	Assets	1.0000	Fixed Assets	2.1300	Fridge	Rp4.850.000
1.0000	Assets	1.0000	Fixed Assets	2.1313	Accumulated Depreciation of Fridge	Rp1.800.318
1.0000	Assets	1.0000	Fixed Assets	2.1400	Printer	Rp1.400.000
1.0000	Assets	1.0000	Fixed Assets	2.1413	Accumulated Depreciation of Printer	Rp717.718
1.0000	Assets	1.0000	Fixed Assets	2.1500	Computer	Rp4.300.000
1.0000	Assets	1.0000	Fixed Assets	2.1513	Accumulated Depreciation of Computer	Rp1.748.318
1.0000	Assets	1.0000	Fixed Assets	2.1600	Printer	Rp1.300.000
1.0000	Assets	1.0000	Fixed Assets	2.1613	Accumulated Depreciation of Printer	Rp1.131.210
2.0000	Liabilities	2.0000	Current Liabilities	2.1000	Accounts Payable	Rp73.300.000
2.0000	Liabilities	2.0000	Current Liabilities	2.1100	Salary Payable	Rp1.800.000
2.0000	Liabilities	2.0000	Current Liabilities	2.1200	Interest Payable	Rp400.000

Source: Author (2022)

Picture 8.
All Journals

Transaction	Description	Account No.	Debit	Credit
20001	01/10/2022 Pembayaran gaji bulan September 2022	1-1100	Rp0	Rp1.000.000
20001	01/10/2022 Pembayaran gaji bulan September 2022	2-1100	Rp1.000.000	Rp0
20001	01/10/2022 Pembayaran Listrik, Air, Telepon bulan September 2022	1-1100	Rp0	Rp800.000
20001	01/10/2022 Pembayaran Listrik, Air, Telepon bulan September 2022	2-1100	Rp800.000	Rp0
20003	01/10/2022 Penarikan tagihan piutang a.n. Achun (CA006) Rp 1.255.000 (Lunas 1-1100)	1-1100	Rp1.255.000	Rp0
20003	01/10/2022 Penarikan tagihan piutang a.n. Achun (CA006) Rp 1.255.000 (Lunas 1-1100)	1-1100	Rp0	Rp1.255.000
20004	01/10/2022 Penarikan tagihan piutang a.n. A Chu (CA007) Rp 1.683.000 (Lunas 1-1100)	1-1100	Rp1.683.000	Rp0
20004	01/10/2022 Penarikan tagihan piutang a.n. A Chu (CA007) Rp 1.683.000 (Lunas 1-1100)	1-1100	Rp0	Rp1.683.000
20005	01/10/2022 Penarikan tagihan piutang a.n. Ahah (CA012) Rp 1.421.000 (Lunas 1-1100)	1-1100	Rp1.421.000	Rp0
20005	01/10/2022 Penarikan tagihan piutang a.n. Ahah (CA012) Rp 1.421.000 (Lunas 1-1100)	1-1100	Rp0	Rp1.421.000
20006	01/10/2022 Penarikan tagihan piutang a.n. Buana (CA039) Rp 805.000 (Lunas 1-1100)	1-1100	Rp805.000	Rp0
20006	01/10/2022 Penarikan tagihan piutang a.n. Buana (CA039) Rp 805.000 (Lunas 1-1100)	1-1100	Rp0	Rp805.000
20007	01/10/2022 Pembelian perlengkapan toko bahan Rp 522.000	1-1100	Rp522.000	Rp0
20007	01/10/2022 Pembelian perlengkapan toko bahan Rp 522.000	1-1100	Rp0	Rp522.000
20008	01/10/2022 Pembayaran utang kepada Ajinomoto (SA010) Rp 2.062.500 (Lunas 1-1100)	1-1100	Rp2.062.500	Rp0
20008	01/10/2022 Pembayaran utang kepada Ajinomoto (SA010) Rp 2.062.500 (Lunas 1-1100)	1-1100	Rp0	Rp2.062.500
20009	01/10/2022 Pembayaran utang kepada Bendoro (SA025) Rp 1.220.800 (Lunas 1-1100)	1-1100	Rp1.220.800	Rp0
20009	01/10/2022 Pembayaran utang kepada Bendoro (SA025) Rp 1.220.800 (Lunas 1-1100)	1-1100	Rp0	Rp1.220.800
20010	10/10/2022 Pembayaran utang kepada Unilever (SA063) Rp 30.680.000 (Lunas 1-1100)	1-1100	Rp30.680.000	Rp0
20010	10/10/2022 Pembayaran utang kepada Unilever (SA063) Rp 30.680.000 (Lunas 1-1100)	1-1100	Rp0	Rp30.680.000

Source: Author (2022)

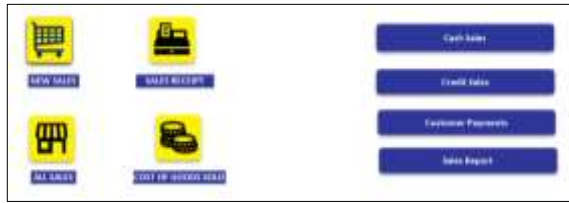
Picture 9.
General Ledger

Account Name	Account Name	Transaction Date	Transaction No.	Description	Debit	Credit
1.1000	Cash In Bank	01/10/2022	20001	Pembayaran Gaji bulan September 2022	Rp0	Rp1.000.000
		01/10/2022	20001	Pembayaran Listrik, Air, Telepon bulan September 2022	Rp0	Rp800.000

Source: Author (2022)

The "Sales" main menu is used to enter cash or credit sales entries, sales receivable receipt entries, and displays a list of sales and overall cost of goods sold. Users can enter sales entries by entering the respective product code. The types of payment methods available are cash (cash) or credit (credit) available for shop subscriptions. Apart from that, other features that can be accessed in Toko Pasti Jaya's accounting recording system are lists of cash sales, credit sales, receipts from customers, and sales reports. The following are the main features of the **Sales Tab**:

Picture 10.
Sales Tab



Source: Author (2022)

Picture 11.
New Sales Form



Source: Author (2022)

Picture 12.
Sales Payment Form



Source: Author (2022)

Picture 13.
All Sales

Sales No.	Sales Date	Description	Account No.	Debit	Credit
5001	01/10/2022	Penjualan kontan 01 Oktober 2022	1-1200	Rp4.701.000	Rp1
5002	02/10/2022	Penjualan kontan 02 Oktober 2022	1-1200	Rp3.404.000	Rp1
5003	03/10/2022	Penjualan kontan 03 Oktober 2022	1-1200	Rp3.693.000	Rp1
5005	04/10/2022	Penjualan kontan 04 Oktober 2022	1-1200	Rp4.227.000	Rp1
5006	05/10/2022	Penjualan kontan 05 Oktober 2022	1-1200	Rp4.504.000	Rp1
5007	06/10/2022	Penjualan kontan 06 Oktober 2022	1-1200	Rp3.795.000	Rp1
5008	07/10/2022	Penjualan kontan 07 Oktober 2022	1-1200	Rp4.145.000	Rp1
5009	08/10/2022	Penjualan kontan 08 Oktober 2022	1-1200	Rp4.242.000	Rp1
5010	09/10/2022	Penjualan kontan 09 Oktober 2022	1-1200	Rp546.000	Rp1
5012	10/10/2022	Penjualan kontan 10 Oktober 2022	1-1200	Rp800.000	Rp1
5013	11/10/2022	Penjualan kontan 11 Oktober 2022	1-1200	Rp1.144.000	Rp1
5014	12/10/2022	Penjualan kontan 12 Oktober 2022	1-1200	Rp1.828.000	Rp1
5015	13/10/2022	Penjualan kontan 13 Oktober 2022	1-1200	Rp1.634.000	Rp1
5016	14/10/2022	Penjualan kontan 14 Oktober 2022	1-1200	Rp1.536.000	Rp1
5017	15/10/2022	Penjualan kontan 15 Oktober 2022	1-1200	Rp873.000	Rp1
5018	16/10/2022	Penjualan kontan 16 Oktober 2022	1-1200	Rp5.135.000	Rp1
5019	17/10/2022	Penjualan kontan 17 Oktober 2022	1-1200	Rp2.513.500	Rp1
5020	18/10/2022	Penjualan kontan 18 Oktober 2022	1-1200	Rp1.643.000	Rp1
5021	19/10/2022	Penjualan kontan 19 Oktober 2022	1-1200	Rp1.292.000	Rp1
5022	20/10/2022	Penjualan kontan 20 Oktober 2022	1-1200	Rp2.885.000	Rp1
5023	21/10/2022	Penjualan kontan 21 Oktober 2022	1-1200	Rp1.274.500	Rp1
5024	22/10/2022	Penjualan kontan 22 Oktober 2022	1-1200	Rp1.382.000	Rp1

Source: Author (2022)

Picture 14.
Cost of Goods Sold

No.	Tgl.	Debit	Kredit	Saldo
1000	01/10/2022			Rp4.293.000
1002	02/10/2022			Rp3.047.618
1003	03/10/2022			Rp3.390.194
1004	04/10/2022			Rp3.073.700
1005	04/10/2022			Rp4.784.100
1006	05/10/2022			Rp4.132.087
1007	06/10/2022			Rp4.099.041
1008	07/10/2022			Rp3.722.255
1009	08/10/2022			Rp3.072.870
1010	09/10/2022			Rp3.111.000
1011	09/10/2022			Rp3.111.250
1012	10/10/2022			Rp3.000.000
1013	11/10/2022			Rp3.000.000
1014	12/10/2022			Rp3.000.000
1015	13/10/2022			Rp3.000.000
1016	14/10/2022			Rp3.000.000
1017	15/10/2022			Rp3.000.000
1018	16/10/2022			Rp3.000.000
1019	17/10/2022			Rp3.000.000
1020	18/10/2022			Rp3.000.000
1021	19/10/2022			Rp3.000.000

The "Purchases" main menu is one of the features on the main page related to purchasing activities from Toko Pasti Jaya suppliers. Users can add, modify information, print, and access other features related to new purchases and payment of debt to suppliers (suppliers). The purchase main page can also display all purchases made and review all payments that have been made. These features are provided in the form of forms, tables or reports. The following are the main features of the **Purchases Tab**

Picture 15.
Purchase Tab



Source: Author (2022)

Picture 16.
New Purchase Form

Item Code	Description	Qty	Price	Total Amount
10001	Meropiah 120	10	1000	Rp10.000
10002	Meropiah 180	10	2000	Rp20.000
Total				Rp30.000

Source: Author (2022)

Picture 21.
New Inventory Form

Source: Author (2022)

Picture 22.
Monthly Stock Flow

Product Code	Product Name	Balance	In	Out	Balance
ADD	Martepoko L30	-40	50	15	21
PA021	Martepoko L30	16	60	12	64
PA071	Marta Bungkus ABC 15ml	41	105	7	241
PA074	Abc Sambal Bungkus ABC 24pc	90	400	16	444
PA079	Baterai ABC Besar Hitam	27	300	9	318
PA084	ABC Inansi Ref 520 ml	10	35	4	51
PA095	ABC Temat Ref Bantal 1 kg	4	50	2	52
PA097	Inansi Ref 600 ml	10	75	23	62
PA306	Siwa 12x	167	60	20	207
PA331	Indofood Bumbu Rendang	22	200	8	214
PA367	Kopi 270 gr Kapal Tanker	47	18	4	61
PA381	Beng Beng 27 pcs	23	15	10	28
PA388	Norma Sela Olai 20 pcs	63	10	11	62
PA392	Norma Batter 1x 12	16	20	1	34
PA393	Norma Sela Cream 12x	8	20	1	27
PA397	Salpa Coklat Salpa 12pcs	23	29	4	48
PA398	Seri Gandum 240 gr	74	200	16	258
PA501	Oron-moni 1x 10	16	40	6	50
PA515	Norma Burger 1x 100	54	60	11	103
PA519	Paper Bag 55 @100	11	20	1	30
PA521	Tepong Kuyul Malabar	6	20	8	18
PA523	Tepong Kuyul @ 1kg	16	25	4	37
PA545	Dala 2,7 kg	14	44	7	51
PA551	Rajya Cal 250 ml Ref	32	20	10	32
PA567	So Eke Pwangi 1800 ml	6	22	11	17

Source: Author (2022)

The “Files” main menu is used to add, edit, and delete customer and supplier information. Information that can be input is in the form of customer/supplier code, name, business or residential address, and telephone number. Users can search for customer/supplier names through the buttons provided. In addition, users can also select a button to print customer/supplier information. The following is a display of the main features of the **Files Tab**:

Picture 23.
Files Tab



Source: Author (2022)

Picture 24.
New Customer Form



Picture 25.
New Supplier Form



Source: Author (2022)

The main menu “Reports” has a feature that displays various main reports needed by MSME scale businesses such as profit/loss reports, reports on changes in capital, balance reports. Other supporting reports are also presented such as ledgers, accounts payable reports, accounts receivable reports, sales reports, purchasing reports, and stock reports. Other features that can be accessed are the initial balance sheet and trial balance. These reports are presented automatically from the system. Users can also print the report by pressing the button available in the report. The following is a display of the **Reports Tab**:

Picture 26.
Reports Tab



Source: Author (2022)

Picture 27.
Statement of Profit or Loss

Toko Pasti Jaya					
Statement of Profit or Loss					
As of October 2022					
4 000					
4 100	4 100	Revenue	4 100	Sales Return	Nil
	-4 100	Revenue	2 100	Sales	Rp2.100.000
				Revenue	Rp2.100.000
4 200					
	5 100	Cost of Sales	5 100	Cost of Goods Sold	Rp40.508.288
				Cost of Sales	Rp40.508.288
4 300					
4 310	6 100	Expenses	6 100	Administrative Expenses	Nil
4 320	6 100	Expenses	6 100	Depreciation Expense	Rp208.265
4 330	6 100	Expenses	6 100	Bad Debt Expense	Rp200.000
4 340	6 100	Expenses	6 100	Utility Expense	Rp400.000
4 350	6 100	Expenses	6 100	Salaries Expense	Rp1.900.000

Source: Author (2022)

Picture 28.
Statement of Changes In Equity

Toko Pasti Jaya			
Statement of Changes in Equity			
For the Month Ended October 2022			
Account Number			
	Beginning Owner's Equity 01 October 2022		Rp 511.800.000
3-2100	Operating Income	Rp30.000.000	
3-1200	Divide	Rp1.515.789	
	Changes in Owner's Equity		-Rp28.484.211
	Ending Owner's Equity 31 October 2022		Rp 483.315.789

Source: Author (2022)

Picture 29.
Balance Sheet

Toko Pasti Jaya			
Balance Sheet			
For the Month Ended October 2022			
Assets			
	Assets		
	1-1100	Cash in Bank	Rp68.001.788
	1-1200	Cash on Hand	Rp101.295.000
	1-1300	Accounts Receivable	Rp11.007.500
	1-1400	Inventory	Rp11.201.500
	1-1500	Store Supplies	Rp1.447.000
	1-1600	Motorcycle	Rp2.620.000
	1-1700	Accumulated Depreciation of Motor	-Rp2.877.933
	1-1800	Wheeler	Rp950.000
	1-1900	Accumulated Depreciation of Rikik	-Rp883.868
	1-2000	Fridge	Rp4.050.000
	1-2100	Accumulated Depreciation of Fridge	-Rp2.710.736
	1-2400	Freezer	Rp1.400.000
	1-2410	Accumulated Depreciation of Free	-Rp746.111
	1-2500	Computer	Rp6.900.000
	1-2510	Accumulated Depreciation of Com	-Rp2.818.667
	1-2600	Printer	Rp2.900.000
	1-2610	Accumulated Depreciation of Print	-Rp1.517.232
			Rp59.933.748
		Total Assets	Rp59.933.748

Source: Author (2022)

Picture 30.
Accounts Payable Report

Supplier Code	Purchase No	Purchase Date	Accounts Payable	Payment	Balance	
SA003	P001	01/10/2022	Rp1.300.130	Rp0	Rp1.300.130	
					Balance	Rp1.300.130
SA006	P003	02/10/2022	Rp3.630.586	Rp3.630.586	Rp0	
					Balance	Rp0
SA029	P010	20/10/2022	Rp654.000	Rp0	Rp654.000	
					Balance	Rp654.000
SA033	P007	15/10/2022	Rp448.400	Rp0	Rp448.400	

Picture 31.
Accounts Receivable Report

Customer Code	Sales No	Sales Date	Accounts Receivable	Payment	Balance	
CA004	S011	00/10/2022	Rp602.000	Rp0	Rp602.000	
					Balance	Rp602.000
CA038	S004	02/10/2022	Rp1.180.000	Rp1.180.000	Rp0	
					Balance	Rp0
TOTAL						Rp602.000

05 January 2023 Page 1 of 1

Source: Author (2022)

Picture 32.
Purchase Report

Supplier Code	Purchase No	Purchase Date	Supplier Name	Supplier Address	Purchase Amount
SA003	P001	01/10/2022	A Che	Pelantar RUD	Rp1.300.130
					Rp1.300.130
SA006	P003	02/10/2022	ABC Food	-	Rp3.630.586
					Rp3.630.586
SA029					

Source: Author (2022)

Picture 33.
Sales Report

Customer Code	Sales No	Sales Date	Customer Name	Customer Address	Sales Amount
CA000					
	1001	09/10/2022	A. Nggo	Denggaring	Rp492.000
					Rp492.000
CA006					
	1004	09/10/2022	Bu Lelma	Salon Bala 4	Rp1.280.000
					Rp1.280.000
CA009					
	1002	01/10/2022	Sondar	Bad (Tunas)	Rp4.751.000
	1002	02/10/2022	Sondar	Bad (Tunas)	Rp3.494.000
	1003	03/10/2022	Sondar	Bad (Tunas)	Rp1.881.000
	1003	04/10/2022	Sondar	Bad (Tunas)	Rp4.227.000
	1009	05/10/2022	Sondar	Bad (Tunas)	Rp4.584.000
	1000	06/10/2022	Sondar	Bad (Tunas)	Rp3.384.000

Source: Author (2022)

Picture 34.
Trial Balance

Account Number	Account Name	Debit	Credit
1-1100	Cash at Bank	Rp68.501.766	Rp0
1-1100	Cash on Hand	Rp107.293.000	Rp0
1-1300	Accounts Receivable	Rp12.057.300	Rp0
1-1400	Merchandise Inventory	Rp367.334.384	Rp0
1-1500	Ware Supplies	Rp1.447.000	Rp0
1-2100	Motorcycle	Rp13.620.000	Rp0
1-2110	Accumulated Depreciation of Motorcycle	Rp0	Rp2.877.933
1-2200	Rickshaw	Rp950.000	Rp0
1-2210	Accumulated Depreciation of Rickshaw	Rp0	Rp683.328
1-2300	Fridge	Rp6.033.000	Rp0
1-2310	Accumulated Depreciation of Fridge	Rp0	Rp1.710.736
1-2400	Freezer	Rp3.401.000	Rp0

Source: Author (2022)

The “About” main page is used to access general information and the location of Toko Pasti Jaya. The following are displays of the main features of the **About Tab**:

Picture 35.
About Tab



Source: Author (2022)

Picture 36.
Company Information



Source: Author (2022)

Conclusions

This program is designed to solve the problems that are faced by the business. Transactions, bookkeeping and recording are still done manually and are not organized. Toko Pasti Jaya still has not implemented accounting principles according to accounting standards for MSME scale businesses. The partners also do not know the usefulness of financial reports or the overall accounting recording system that can measure the performance or financial position of a business. This shows the weakness of internal control caused by the absence of an accounting recording system. The owner cannot evaluate the achievement of business objectives and identify risks that may arise.

The purpose of this activity is to provide a reliable accounting recording system to support MSME partners' accounting records. These programs can contribute to increasing the effectiveness and efficiency of the accounting records and internal control systems of Toko Pasti Jaya. The output of the activity is in the form of a Microsoft Access-based accounting recording system that is designed according to the needs of partners and can facilitate the recording of daily transactions. The process of collecting data is carried out by holding interview sessions, observations, and documentation which are held directly with partners.

The output design for MSMEs is a Microsoft Access-based accounting recording system which consists of features needed by businesses engaged in the trade sector. This simple accounting system is designed to make it easier for MSME partners to understand the process of accounting records. The external implementation process is also carried out in order to provide training to owners regarding the basics of accounting, accounting principles, and elements of financial statements related to small-scale retail trading businesses. Training on how to operate the system is also conducted so that owners can use it properly. In addition, the preparation of a guide module for the use of the accounting recording system will also be provided to support an understanding of how to use the system.

The author suggests that the owner can continue to use an accounting recording system that is designed in implementing an organized accounting recording system. In addition, the owner can also provide feedback regarding the overall system design, features, and concept for further development. This is

because the needs of partners can change according to the wishes of partners or other conditions. The design of the system is still categorized as simple and needs to be further improved in facilitating MSME accounting records.

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