

Received : November 31, 2022  
Accepted : December 21, 2022  
Published : March, 2023

**Conference on Community Engagement Project**  
<https://journal.uib.ac.id/index.php/concept>

## **Accounting System Design At Toko Melisa**

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### **Abstract**

One of the MSMEs in Batam named Toko Melisa has problems in recording its business activities. Toko Melisa still uses the cash basis method of recording and only records sales in a book. Therefore, the purpose of this community service is to help Toko Melisa make good bookkeeping by designing an accounting system from Microsoft Access. The data collection methods used for this activity are interview and observation methods. The result of this community service is the Microsoft Access accounting system, which will hopefully make it easier for Toko Melisa to build financial records, and the system can also generate financial reports automatically. The recommendations for further community service activities are to provide new solutions and innovations to accounting problems faced by other MSMEs, such as creating a system that can support tax calculations.

**Keywords:** *Community Service, Bookkeeping, Financial Report*

### **Introduction**

MSMEs are business activities carried out by the community to earn income and have the goal of driving the country's economic sector (Adriani & Wiksuana, 2018). MSMEs focus on business development, the quality of products sold and the improvement of business units. To facilitate the running of a business, information is needed in the form of accounting records. Most MSMEs actors do not use accounting records in managing their business (Andasari & Dura, 2018). The majority of MSMEs actors lack awareness in applying accounting records in their business (Savitri & Saifudin, 2018). MSMEs actors view accounting records as something that is not so important to do (Linawati *et al.*, 2015). Often MSMEs actors keep records using the cash basis method where they only count the money coming in and the difference with the money being issued. The results of these calculations are considered by MSMEs actors as profit (Siagian & Indra, 2019). One of the UMKM in Batam is Toko Melisa which also experiences problems in recording its business activities. Toko Melisa still uses the cash basis method of recording and only records sales in a book. Therefore, it is necessary to have a system that is able to help Toko Melisa carry out its operations effectively and efficiently. The application of an accounting system is capable of producing information in the form of financial reports and facilitating decision making. The main objective in this community service activity is to

design and develop an accounting system that is useful for shop owners so that shop owners can apply accounting records and financial reporting in accordance with accounting standards.

### **Methods**

The data collection technique for this community service activity was carried out by observing the Toko Melisa accompanied by interviews with the shop owner. The implementation of this technique obtains information in the form of background, organizational structure, and all operational activities at the MSMEs.

a. Interview and Survey Techniques

Interview and survey techniques were carried out by asking several questions. as follows:

1. When was Toko Melisa started?
2. How many employees work at Toko Melisa?
3. What time does the store start operating?
4. How are the accounting records at Toko Melisa?

b. Observation

Observation techniques are carried out by observing and conducting interviews with shop owners. After observing, the recording of MSMEs is still done manually so it is necessary to design an accounting system that is expected to improve the performance and development of MSMEs.

### **Implementation Stage**

In carrying out community service activities, several stages are needed so that this activity can run well, such as:

a. Preparatory stage

At this early stage, it is necessary to carry out a location survey and conduct interviews with MSMEs whether they are willing to create an effective and efficient accounting recording system.

b. Implementation stage

In this stage an accounting system will be designed using Microsoft Access. After designing the accounting system, the implementation of the system will be carried out whether the data entered is accurate or not. After the data entered in the system is accurate, the MSMEs can record using the system.

c. Stages of Evaluation/Assessment

In implementing an accounting recording system, MSMEs owners consider that the existence of an accounting system can help MSMEs actors to find out the financial condition of their business and its implementation is very effective and efficient.

### **Implementation Schedule and Budget**

In carrying out this community service activity there are several implementation schedules, as follows:

Table 1. Schedule for Implementation of Community Service Activities at the Toko Melisa

No.	Date	Activity
1.	14 July 2022-18 July 2022	Site survey, interview, and approval
2.	19 July 2022-24 July 2022	Preparation of Community Service Proposals
3.	15 August 2022 -20 August 2022	Make observations at MSMEs locations to obtain the data needed in designing an accounting system
4.	01 September 2022-30 October 2022	Designing an accounting system with Microsoft Access
5.	01 November 2022-30 November 2022	Implementation of an accounting system to test the effectiveness and accuracy of the system
6.	10 December 2022	Supervisor visits to MSMEs locations
7.	26 December 2022	Finalization of the Community Service report

Source: Data processed (2022)

The accounting system design activities at Toko Melisa require the following budget:

Table 2. Budget for Implementation of Community Service Activities at the Toko Melisa

No	Activity Plan	Budget Type	Volume	Unit	Price	Amount
1.	Observation and interview	Consumption cost	10	Times	Rp 50,000	Rp 500,000
		Transportation costs	10	Times	Rp 25,000	Rp 250,000
		Internet Connection Fee	10	Times	Rp 5,000	Rp 50,000
2.	External design	Module preparation fee	1	Pcs	Rp 1,250,000	Rp 1,250,000
		System design costs	1	Pcs	Rp 1,600,000	Rp 1,600,000
3.	External Implementation Assistance	Transportation costs	8	Times	Rp 25,000	Rp 200,000
		Internet Connection Fee	8	Times	Rp 5,000	Rp 40,000
4.	Report generation	Stationery costs	1	Time	Rp 750,000	Rp 750,000
		Other costs	1	Time	Rp 360,000	Rp 360,000
<b>TOTAL BUDGET</b>						<b>Rp 5,000,000</b>

Source: Data processed (2022)

### Result and Discussion

The problems faced by Toko Melisa have been identified after conducting interviews, surveys, and observations. The problem faced by Toko Melisa is the store's operational bookkeeping process which is still done manually. Therefore, it

is necessary to design an accounting system from Microsoft Access so that it can create good bookkeeping for MSMEs.

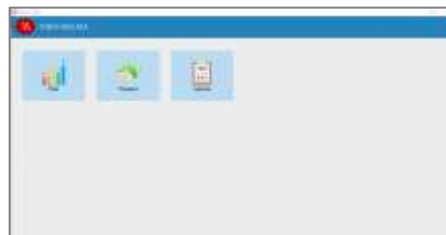
a. Login Menu



Picture 1 Login Menu, Source: Data processed (2022)

When opening the Microsoft Access system, the first display that appears is the login form. This form aims to maintain the confidentiality of MSMEs data. Users only enter username and password to enter the system.

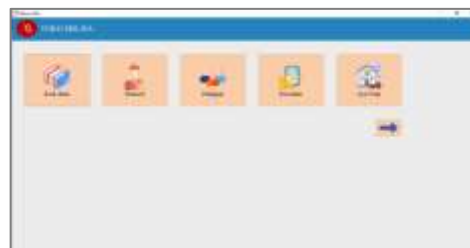
b. Main Menu



Picture 2 Main Menu, Source: Data processed (2022)

On the main menu display, there are three menus namely data, transactions, and reports. The data menu is a menu that contains all data related to transactions that occurred in a certain period. The transaction menu is a menu that is used to record all transactions that occur in a certain period. The report menu is a menu that contains financial information that occurred in a certain period.

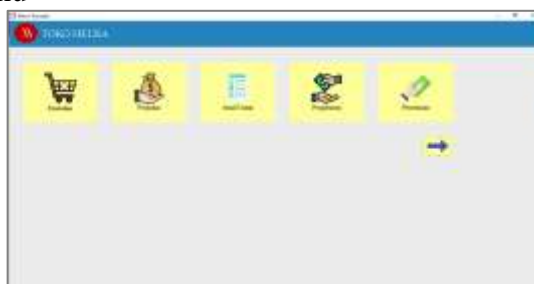
c. Data Menu



Picture 3 Data Menu, Source: Data processed (2022)

The data menu contains several menus, including account codes, suppliers, customers, inventory, and fixed assets. The data menu is a menu that is used to show account data needed by MSMEs, supplier data, customer data, inventory data, and fixed assets data.

d. Transaction Menu



Picture 4 Transaction Menu, Source: Data processed (2022)

The transaction menu contains menus for purchases, sales, general journals, cash disbursement, and cash receipts. The transaction menu is used to record all transactions that occur within a certain period. The purchases menu is used to record all purchases of goods to suppliers, the sales menu is used to record all sales of goods to customers, the general journal menu is used to record transactions other than purchases and sales, the cash disbursement menu is used to record all transactions related to cash disbursements, and the cash receipts menu is used to record all transactions related to cash receipts.

e. Report Menu



Picture 5 Report Menu, Source: Data processed (2022)

The report menu contains profit and loss reports, changes in equity reports, financial position reports, inventory reports, ledgers, trial balance, accounts receivable reports, accounts payable reports, sales reports, and purchases reports.

f. Chart of Accounts Form

A screenshot of a software application window titled 'Kode Akun'. The window features a blue header bar with the application name and a red logo. Below the header, there is a form with five input fields: 'No Akun Header', 'Nama Akun Header', 'No Akun', 'Nama Akun', and 'Saldo Awal'. At the bottom of the form, there is a toolbar with buttons for 'New', 'Save', 'Find', 'Print', 'Delete', and a refresh icon.

Picture 6 Chart of Accounts Form, Source: Data processed (2022)

Account codes are used to make it easier to classify accounts. User can enter no. header account, header account name, no. account, account name, and the opening balance of the account.

g. Supplier Form



Picture 7 Supplier Form, Source: Data processed (2022)

The supplier form is used to record all suppliers associated with goods purchase transactions. This form contains supplier code, supplier name, and supplier address.

h. Customer Form



Picture 8 Customer Form, Source: Data processed (2022)

The customer form is used to record all customers related to goods sales transactions. This form contains the customer code, customer name, and customer address.

i. Inventory Form



Picture 9 Inventory Form, Source: Data processed (2022)

Inventory form is used to record all inventory in the warehouse. Users can fill in no. goods, goods name, unit, price of goods, and the amount of initial inventory of goods available in the warehouse.

j. Fixed Assets Form

Picture 10 Fixed Assets Form, Source: Data processed (2022)

The fixed assets form is used to record all fixed assets owned by MSMEs. Users can enter the name of the asset, acquisition price, acquisition period, date of purchase of fixed assets, end date of fixed assets, method of depreciation, and the rate per month for the asset.

k. General Journal Form

Picture 11 General Journal Form, Source: Data processed (2022)

The general journal is used to record all transactions other than purchases and sales. Enter the transaction number, transaction date, description, and account related to the transaction.

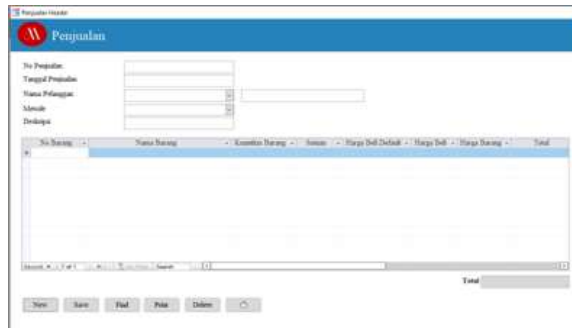
l. Purchase Form

Picture 12 Purchase Form, Source: Data processed (2022)

The purchase form aims to record all purchase transactions by vendor. In column no. purchase, the user can enter the purchase number contained in the vendor invoice, the purchase date column contains the date of the transaction at the time of purchase, the supplier name column contains the

supplier's name at the time of the purchase transaction, the method column contains the payment method made at the time the transaction occurs such as using cash or accounts payable, the description column contains information, then the user can enter the item code, item name, item quantity, and the price purchased to the vendor. The results of inputting these items will automatically add to the inventory stock.

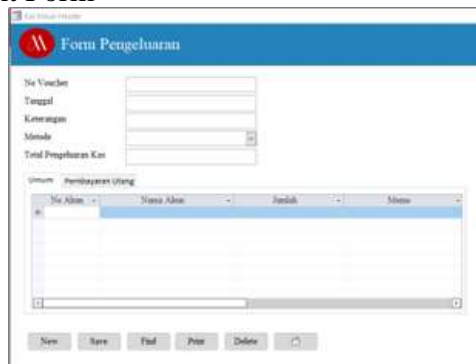
m. Sales Form



Picture 13 Sales Form, Source: Data processed (2022)

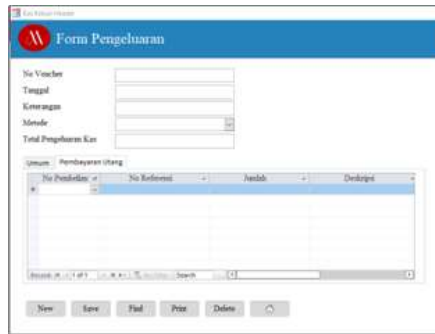
The sales form aims to record all sales transactions of goods to customers. In column no. sales, the user can enter the number of sales that occurred, the sales date column contains the date of the transaction at the time of sale, the customer name column contains the customer's name at the time of the purchase transaction, the method column contains the payment method made at the time the transaction occurred such as using cash or accounts receivable, the description column contains a description, then the user can enter the item code, item name, item quantity, unit, and price sold to the customer. The results of inputting sales of goods will automatically reduce inventory stock.

n. Cash Disbursement Form



Picture 14 General Section Cash Disbursement Form, Source: Data processed (2022)

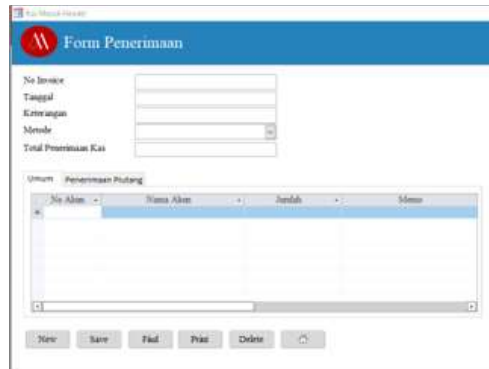




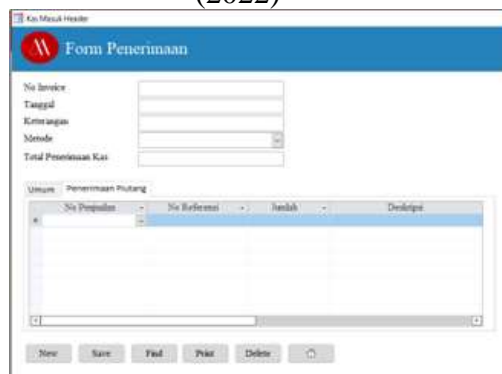
Picture 15 Cash Disbursement Form Debt Payment Section, Source: Data processed (2022)

The cash disbursement form aims to record all cash disbursements made by the company. In column no. voucher, the user can enter the voucher number at the time of the transaction, the date column contains the date of the transaction, the description column contains information on the transaction that occurred, the method column contains the payment method made at the time the transaction occurred such as using cash or a bank, the total cash disbursement column contains the amount issued for transactions. Then the user can choose a general column or pay the debt according to the transaction made. For example, buying office supplies in cash, the user can select the general column and enter the name of the equipment account in that column. If the user wants to make a debt payment, then the user can select the debt payment column and enter no. purchases to be paid, no. references, payment amounts, and descriptions.

o. Cash Receipts Form



Picture 16 General Section Cash Receipt Form, Source: Data processed (2022)



Picture 17 Cash Receipt Form Receivables Section, Source: Data processed (2022)

The cash receipts form aims to record all cash receipts received by the company. In column no. invoice, the user can enter the invoice number at the time of the transaction, the date column contains the date of the transaction, the description column contains information about the transaction that occurred, the method column contains the payment method that was made at the time the transaction occurred such as using cash or a bank, the total cash receipts column contains the amount accepted by the company. Then the user can choose a general column or acceptance of receivables according to the transactions that occur. For example, receiving cash for other income, the user can select the general column and enter the name of the other income account in that column. If the user wants to enter the amount of receivables paid by customers, then the user can select the receivables receipt column and enter sales numbers, reference numbers, payment amounts, and descriptions.

p. Income Statement

Laporan Laba Rugi		
TOKO MELISA Jember, Jember 1 Blok E, No. 17a, Jalan		
Laporan Laba Rugi 01/11/2022-31/10/2022		
Pembelian	001 Pembelian	Rp 6.235.000,00
	<b>Total</b>	<b>Rp 6.235.000,00</b>
Harga Pokok Pembelian	000 Harga Pokok Pembelian	Rp 1.000.000,00
	<b>Total</b>	<b>Rp 1.000.000,00</b>
Saldo	001 Saldo Awal	Rp 0,00
	002 Saldo Laba	Rp 5.235.000,00
	003 Saldo Utang	Rp 1.000.000,00
	004 Saldo Utang Lain	Rp 1.000.000,00
	005 Saldo BPP	Rp 0,00
	006 Saldo Persewaan Karyawan	Rp 12.000,00
	007 Saldo Persewaan CCT	Rp 1.111,11
	008 Saldo Lain Lain	Rp 0,00
	<b>Total</b>	<b>Rp 7.138.000,00</b>
	<b>Labanya Bersih</b>	<b>Rp 5.235.000,00</b>

Picture 18 Income Statement, Source: Data processed (2022)

The income statement is a financial report that shows the nominal revenue, cost of goods sold, and expenses so that it shows the amount of profit or loss obtained. The income statement is useful for evaluating company income and expenses, knowing company performance, and as a guide in making decisions.

q. Statement of Changes in Equity

Laporan Perubahan Ekuitas		
TOKO MELISA Jember, Jember 1 Blok E, No. 17a, Jalan		
Laporan Perubahan Ekuitas 01/11/2022		
Modal Awal		Rp 712.855,00
Penambahan dari Laba Rugi Usaha	Rp 139.014,00	
Pengurangan Denda	Rp 0,00	
Labanya Bersih		Rp 138.034,00
Modal Akhir		Rp 46.813,825

Picture 19 Statement of Changes in Equity, Source: Data processed (2022)

The statement of changes in equity is a report that contains information about a company's equity. With a statement of changes in equity, the company can find out the incoming capital so that the company's performance can run effectively and efficiently.

r. Statement of Financial Position

No	Keterangan	Saldo
101	Kas	Rp12.244.883,00
102	Bank	Rp2.000.000,00
103	Piutang Dagang	Rp0,00
104	Perbaikan	Rp10.000.000,00
105	Komputer	Rp7.000.000,00
106	Abstraksi Perawatan Komputer	Rp12.000.000,00
107	CCTV	Rp1.000.000,00
108	Abstraksi Perawatan CCTV	Rp11.000.000,00
	<b>Total</b>	<b>Rp72.244.952,88</b>
Liabilitas dan Ekuitas:		
201	Utang Dagang	Rp0.000.000,00
301	Modal	Rp72.244.952,88
	<b>Total</b>	<b>Rp72.244.952,88</b>

Picture 20 Statement of Financial Position, Source: Data processed (2022)

The statement of financial position is used to find out information about the company's assets, liabilities, and equity. This report can facilitate analysis in estimating cash flows in the coming period.

s. Inventory Report

No Barang	Nama Barang	Satuan	Jumlah	Harga Satuan	Total
001	Barang A	kg	100	10000	1000000
002	Barang B	kg	200	5000	1000000
003	Barang C	kg	300	3333	1000000
004	Barang D	kg	400	2500	1000000
005	Barang E	kg	500	2000	1000000
006	Barang F	kg	600	1667	1000000
007	Barang G	kg	700	1429	1000000
008	Barang H	kg	800	1250	1000000
009	Barang I	kg	900	1111	1000000
010	Barang J	kg	1000	1000	1000000

Picture 21 Inventory Report, Source: Data processed (2022)

Inventory report is a report used to determine the amount of stock/inventory of goods. With inventory reports, companies can find out the initial inventory, incoming and outgoing inventory, and find out the amount of ending inventory.

t. General Ledger

No Transaksi	Tanggal Transaksi	Deskripsi	Debit	Kredit
001	01-11-2022	Saldo awal	Rp12.244.883,00	Rp0,00
002	02-11-2022	Pengeluaran	Rp10.000.000,00	Rp0,00
003	03-11-2022	Pengeluaran	Rp12.000.000,00	Rp0,00
004	04-11-2022	Pengeluaran	Rp10.000.000,00	Rp0,00
005	05-11-2022	Pengeluaran	Rp12.000.000,00	Rp0,00
006	06-11-2022	Pengeluaran	Rp10.000.000,00	Rp0,00
007	07-11-2022	Pengeluaran	Rp12.000.000,00	Rp0,00
008	08-11-2022	Pengeluaran	Rp10.000.000,00	Rp0,00
009	09-11-2022	Pengeluaran	Rp12.000.000,00	Rp0,00
010	10-11-2022	Pengeluaran	Rp10.000.000,00	Rp0,00
011	11-11-2022	Pengeluaran	Rp12.000.000,00	Rp0,00
012	12-11-2022	Pengeluaran	Rp10.000.000,00	Rp0,00
013	13-11-2022	Pengeluaran	Rp12.000.000,00	Rp0,00
014	14-11-2022	Pengeluaran	Rp10.000.000,00	Rp0,00
015	15-11-2022	Pengeluaran	Rp12.000.000,00	Rp0,00
016	16-11-2022	Pengeluaran	Rp10.000.000,00	Rp0,00
017	17-11-2022	Pengeluaran	Rp12.000.000,00	Rp0,00
018	18-11-2022	Pengeluaran	Rp10.000.000,00	Rp0,00
019	19-11-2022	Pengeluaran	Rp12.000.000,00	Rp0,00
020	20-11-2022	Pengeluaran	Rp10.000.000,00	Rp0,00

Picture 22 General Ledger, Source: Data processed (2022)

The general ledger is a book that contains accounts related to the company's financial transactions. This ledger contains no. transaction, transaction date, description, debit, and credit.

u. Trial Balance

No. Akun	Nama Akun	Debit	Kredit
101	Kas	Rp1.100.000,00	Rp0,00
102	Bank	Rp1.100.000,00	Rp0,00
110	Piutang Dagang	Rp0,00	Rp0,00
111	Piutang	Rp0,00	Rp0,00
112	Konsumen	Rp1.100.000,00	Rp0,00
113	Akumulasi Penurunan Piutang	Rp0,00	Rp1.100.000,00
114	ACCY	Rp1.100.000,00	Rp0,00
115	Akumulasi Penurunan ACCY	Rp0,00	Rp1.100.000,00
201	Utang Dagang	Rp0,00	Rp1.100.000,00
202	Utang	Rp0,00	Rp1.100.000,00
203	Liabilitas Lain-lain	Rp0,00	Rp0,00
301	Modal	Rp0,00	Rp0,00
302	Utang Pihak Berelasi	Rp1.100.000,00	Rp0,00
<b>Total</b>		<b>Rp1.100.000,00</b>	<b>Rp1.100.000,00</b>

Picture 23 Trial Balance, Source: Data processed (2022)

The trial balance is a report that contains information on account names and their nominal amounts systematically so that they can be used as a reference so that errors do not occur when posting. This trial balance contains no. account, account name, debit, and credit.

v. Accounts Receivable Report

No. Pelanggan	Tanggal Service	Tanggal Penjualan	No. Referensi	No. Produksi	Jumlah Utang	Pembayaran	Saldo		
							Rp0,00	Rp0,00	Rp0,00

Picture 24 Accounts Receivable Report, Source: Data processed (2022)

Accounts receivable report is a report that shows the amount of receivables that must be received by the company in a certain period. This report contains the customer's name, invoice date, settlement date, no. reference, no. sales, amounts receivable, settlements, and balances. With accounts receivable reports, companies can find out the amount of bills that have not been paid by customers.

w. Accounts Payable Report

Nama Pemasok	Tanggal Pembelian	Tanggal Penjualan	No. Referensi	No. Invoice	Jumlah Utang	Pembayaran	Saldo
<b>Bahan Bakuware Craft</b>							
	12/11/2022				Rp481.000,00		
	16/11/2022				Rp114.000,00		
	18/11/2022				Rp112.100,00		
	18/11/2022				Rp714.000,00		
					<b>Rp1.422.000,00</b>		
<b>Citra Karya Studio</b>							
	01/11/2022				Rp240.500,00		
	10/11/2022				Rp69.300,00		
	10/11/2022				Rp43.000,00		
					<b>Rp352.800,00</b>		

Picture 25 Accounts Payable Report, Source: Data processed (2022)

Accounts payable report is a report that shows the amount owed to suppliers in a certain period. This report contains the name of the supplier, date of purchase, date of payment, no. reference, no. voucher, amount owed, repayment, and balance. With the debt report, the company can find out the amount of bills that have not been paid to suppliers.

x. Sales Report

No. Pembelian	Tanggal Pembelian	Kode Pembelian	Nama Pembelian	Amount
001TSACTH110001	1/12/2021	PTB1	Pembelian Toko	Rp10.000,00
002TSACTH110002	2/12/2021	PTB1	Pembelian Toko	Rp15.000,00
003TSACTH110003	3/12/2021	PTB1	Pembelian Toko	Rp20.000,00
004TSACTH110004	4/12/2021	PTB1	Pembelian Toko	Rp25.000,00
005TSACTH110005	5/12/2021	PTB1	Pembelian Toko	Rp30.000,00
006TSACTH110006	6/12/2021	PTB1	Pembelian Toko	Rp35.000,00
007TSACTH110007	7/12/2021	PTB1	Pembelian Toko	Rp40.000,00
008TSACTH110008	8/12/2021	PTB1	Pembelian Toko	Rp45.000,00
009TSACTH110009	9/12/2021	PTB1	Pembelian Toko	Rp50.000,00
010TSACTH110010	10/12/2021	PTB1	Pembelian Toko	Rp55.000,00
011TSACTH110011	11/12/2021	PTB1	Pembelian Toko	Rp60.000,00
012TSACTH110012	12/12/2021	PTB1	Pembelian Toko	Rp65.000,00
013TSACTH110013	13/12/2021	PTB1	Pembelian Toko	Rp70.000,00
014TSACTH110014	14/12/2021	PTB1	Pembelian Toko	Rp75.000,00
015TSACTH110015	15/12/2021	PTB1	Pembelian Toko	Rp80.000,00
016TSACTH110016	16/12/2021	PTB1	Pembelian Toko	Rp85.000,00
017TSACTH110017	17/12/2021	PTB1	Pembelian Toko	Rp90.000,00
018TSACTH110018	18/12/2021	PTB1	Pembelian Toko	Rp95.000,00
019TSACTH110019	19/12/2021	PTB1	Pembelian Toko	Rp100.000,00

Picture 26 Sales Report, Source: Data processed (2022)

Sales report is a report that contains all sales transactions that occurred within the company during a certain period. This sales report contains no. sales, date of sale, customer code, customer name, and amount.

y. Purchase Report

No. Pembelian	Tanggal Pembelian	Kode Pembelian	Nama Pembelian	Amount
123000	1/12/2021	0001	Toko Melisa	Rp10.000,00
00040000011001	1/12/2021	PTB1	Pembelian Toko	Rp15.000,00
00040000011002	1/12/2021	CEB1	Cost Sales Toko	Rp20.000,00
00040000011003	1/12/2021	SB	Sales	Rp25.000,00
00040000011004	1/12/2021	0001	Kasus Pembelian Toko	Rp30.000,00
00040000011005	1/12/2021	0001	Kasus Pembelian Toko	Rp35.000,00
00040000011006	1/12/2021	0001	Kasus Pembelian Toko	Rp40.000,00
00040000011007	1/12/2021	0001	Kasus Pembelian Toko	Rp45.000,00
00040000011008	1/12/2021	0001	Kasus Pembelian Toko	Rp50.000,00
00040000011009	1/12/2021	0001	Kasus Pembelian Toko	Rp55.000,00
00040000011010	1/12/2021	0001	Kasus Pembelian Toko	Rp60.000,00
00040000011011	1/12/2021	0001	Kasus Pembelian Toko	Rp65.000,00
00040000011012	1/12/2021	0001	Kasus Pembelian Toko	Rp70.000,00
00040000011013	1/12/2021	0001	Kasus Pembelian Toko	Rp75.000,00
00040000011014	1/12/2021	0001	Kasus Pembelian Toko	Rp80.000,00
00040000011015	1/12/2021	0001	Kasus Pembelian Toko	Rp85.000,00
00040000011016	1/12/2021	0001	Kasus Pembelian Toko	Rp90.000,00
00040000011017	1/12/2021	0001	Kasus Pembelian Toko	Rp95.000,00
00040000011018	1/12/2021	0001	Kasus Pembelian Toko	Rp100.000,00

Picture 27 Purchase Report, Source: Data processed (2022)

Purchase report is a report that contains all purchase transactions that occur within the company during a certain period. This purchase report contains no. purchase, purchase date, supplier code, supplier name, and amount.

**Conditions After Implementation**

Several conditions after the implementation of Microsoft Access at Toko Melisa are:

- Toko Melisa can record all transactions that occur into the system from Microsoft Access.
- With the accounting system from Microsoft Access, Toko Melisa can easily make decisions.
- Toko Melisa is able to find out the amount of income and expenses that occur during a certain period.

- d. Toko Melisa can easily find out the amount of inventory available in the store.
- e. Toko Melisa can find out the financial reports that occurred during a certain period.

### **Conclusions**

Toko Melisa is a business that sells glassware such as household furniture. In its operational activities, Toko Melisa experienced problems in recording its finances. Toko Melisa still uses the cash basis method of recording and only records sales in a book. Therefore, it is necessary to design an accounting system that is useful for improving the performance and operational effectiveness of MSMEs. Data collection methods used in this activity are interview and observation methods. The result of this community service is the Microsoft Access accounting system which is expected to make it easier for Toko Melisa to make financial records, and the system can also generate financial reports automatically. The recommendations for further community service activities are to provide new solutions and innovations to accounting problems faced by other MSMEs, such as creating a system that can support tax calculations.

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