Designing an Accounting System for Toko Asean Motor

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Abstract

This activity aims to create an accounting system to help micro-business entrepreneurs on accounting records and financial reports which reflect the business situation. The object of this activity is Toko Asean Motor, which still uses manual records, instead of a system which can lead to human error, and also not having a good financial report. The method that will be applied in this research begin with conducting surveys and interviews at business locations. Next, designing an accounting system according to the needs of the business. Before designing, observations or discussions will be carried out with the person in charge to determine the operational cycle of the business. Next, the implementation stage will be carried out and the last step is for the business party to provide an assessment of whether the system that has been designed is sufficiently helpful or not. This activity results in an accounting system designed in Microsoft Access program so that entrepreneurs can easily do the records such as sales, purchases of inventory, supplies and others operational records and the system can automatically create financial reports such as profit and loss, changes in equity, statements of financial position. This system can also improve business flow to a more efficient and effective business operation and this system can be useful for this business as a basis for decision making.

Keywords: *Microsoft Access, Accounting System, Financial Report.*

Introduction

The development of information and communication technology at that time changed activities in the world of commerce (Ahsan *et al.*, 2022). Nowadays, information systems have an important role in the progress of an organization, including in the business world. Problems that often arise in small and medium-scale trading businesses include the transaction system which is still done manually, namely by relying on paper for archiving company data. This will make it difficult to control transaction data and financial reports. An application system is needed that can help process transaction data along with reports that can provide useful information for external parties. The required application system is an accounting information system. Accounting information system that is a recording from the beginning of buying and selling transactions to produce financial statements can be the handle of business owners so that the business that is run can last a long time

and continue successfully (Andarsari & Dura, 2018). UMKM stands for Micro, Small, and Medium Enterprises, which is one of the models in trading activities, usually carried out by individuals or individuals with business entities that are smaller in scope (better known as micro). Micro Enterprises whose net assets are approximately Rp. 50 million per month with the type of assets in the form of buildings or companies that are the place of business are not included in the calculation, have a net worth of under Rp. 300 million per year. These businesses usually also do not have a bookkeeping system, find it difficult to increase the scale of the business, and still have limited capital. SAK EMKM is a stand-alone financial accounting standard that can be used by entities that meet the definition of an entity without significant public accountability as stipulated in SAK ETAP and the characteristics in Law No. 20 of 2008 concerning Micro, Small and Medium Enterprises (MSMEs) (Undang-Undang Republik Indonesia Nomor 20 Tahun, 2008). SAK EMKM explicitly describes the concept of a business entity as one of its basic assumptions and therefore to be able to prepare financial reports based on SAK EMKM, an entity must be able to separate the owner's personal wealth from the entity's assets and results of operations, and between a business/entity and business/ other entities. The accounting recording system at Toko Asean Motor still uses the manual method, namely recording in a book every time there is a sale or purchase that day. There are several effects of this manual recording, one of which is that there are transactions that are left behind or not recorded by reason of forgetting, or the notes are lost so they cannot be recorded, and as a result the cash on that day will be different from the recording that was recorded on that day. Another result of this carelessness is at the closing of the period where the company's profit will be calculated is also inaccurate. Therefore, it is necessary to have this community service to assist in designing accounting records and increasing accounting literacy, and can be used in making decisions to evaluate business performance. The purpose of implementing this service is to design an accounting recording system to facilitate the recording process at Toko Asean Motor. In addition, it also assists Toko Asean Motor in producing the necessary reports practically and accurately in accordance with established standards. This activity can also help minimize losses caused by human error when there are invoices that are forgotten to be inputted. The implementation of this community service will provide several benefits for MSMEs. Some of these benefits, such as the accounting recording system at Toko Asean Motor, will be more effective and efficient. Then also the reports generated can be used for decision making, find out the ups and downs of operating profits, find out the income and expenses of money and to find out the sales graph of Toko Asean Motor.

Methods

Interview is one of the methods used to find primary data (Rachmawati, 2007) from Toko Asean Motor. The type of the data used is where data is obtained directly through sources by conducting interviews with business actors and direct observation to business locations. The solution offered is the design of an accounting recording system using the Microsoft Access accounting system through Microsoft Access, which can make it easier to make financial reports for business partners. The features that will be embedded in this accounting system will be adjusted to business partners because the needs of each business partner are different. The designed system will include cash receipts, cash disbursements, sales,

and purchases, while the results of recording will make financial reports such as profit and loss, balance sheets, and ledgers, with this system problems in financial reports can be minimized, and more efficient so that performance will increase and other work can be done because it is not delayed as a result of slow manual input The system design also runs for 1 month through trial and error and studies activities that occur in MSMEs and makes details of activities to become system references. The system that is made often has errors and these errors are immediately corrected so that later there are no problems in inputting. The preparatory stage, namely the author makes a direct visit to Toko Asean Motor to offer cooperation, if the partner is willing to accept the author's offer, then conducts interviews and observations of the nature of business from the partner so that he can see the problems the partner has. The stages of brainstorming have been completed, after which it is continued with the discussion of permits to make Toko Asean Motor an MSME which will be assisted by students by signing a cooperation agreement between MSMEs and the university. Then proceed with the preparation of proposals by students and sent them to supervisors and business actors to be signed. Furthermore, the proposal and cooperation agreement letter will be sent to the university to get approval for community service activities. The implementation stages are carried out after signing the cooperation letter, the author understands the nature of the business of the MSME. study the activities that occur in MSMEs and make details of activities to become a reference for the Microsoft Access system. The next stage is to make the system based on references that have been collected through interviews or direct observation, this stage is through a lot of testing to avoid error problems when inputting data so that later it will run smoothly during direct implementation that there are no problems with the financial reports needed. The results of making the system were successful and training was carried out for employees who have responsibility for partners' finances so that they could more easily understand, this training was intended to provide information about how to input features that are owned by the system, and so that later the intended report can be made in accordance with operational transactions owned by partners so that employees can understand the system that has been created for the performance and efficiency of work at partners. The assessment and reporting stage is the last stage of the implementation stage and also the final part of the community service activity, where the results of all activities will be included in the community service report. Reports on the implementation of activities are prepared through activities that have been carried out by students in community service. This report will be assessed by the supervisor and then sent to the university as a condition and obligation in completing community service activities. This community service activity will be implemented from 1 August 2022 to 31 December 2022. The following table details the schedule for implementing community service activities at Toko Asean Motor.

Table 1. Schedule of Community Service Implementation at Toko Asean Motor.

No	Activities	Implementation Date
1	Visiting business owners to ask about cooperation offers.	10 July 2022
2	Visiting MSMEs to find out the nature of business of these MSMEs, and conducting interviews and direct observations of business owners and MSMEs	11 July – 13 July 2022
3	Preparation of proposals and letters of cooperation agreement to be given to MSMEs and sent to the campus	02 August – 15 August 2022

No	Activities	Implementation Date
4	Submission of a proposal to be approved by the supervisor	31 August 2022
5	Request data information needed for design and reference for the system	15 September 2022
6	Design of an accounting recording system in Microsoft Access	10 October – 30 November 2022
7	Preparation of reports on community service activities	1 December – 31 December 2022
8	Training and teaching to the SMEs	25 December 2022
9	Assessment by the supervisor	
10	Collection of community service reports to BAAK	1-31 December 2022

Result and Discussion

The output achieved from this activity is an accounting record system using Microsoft Access. This system was created to make it easier to record transactions that occur in MSMEs, where this system has been made in a simple form and is also in accordance with the needs of MSMEs. In this system, there are forms that will be filled in, including lists of accounts, lists of merchandise inventory, lists of suppliers and customers, lists of employees, lists of fixed assets, opening balances of accounts lists, purchase forms, sales forms, general journal forms, and so on. From the filled form, the system will generate some reports automatically such as income statement, financial position report, sales and purchase reports, and so on.

Picture 1
Chart of Account Form

Picture 1 is a display of the list of accounts. This form is used to add or remove account names and numbers. Consists of the account header number, account header name, account type for example asset, liabilities, etc; account number, and account name

Picture 2

Chart of Account Balance Form

Beginning

Picture 2 is a display of the initial balance input for the chart of accounts. This form is used to enter the opening balance of the list of accounts at the beginning of each accounting period.

Picture 3
General Journal Form

Picture 3 is a display of the general journal form. This form is used to input MSME monthly transactions such as electricity bills, water bills, and so on excluding purchases, and sales which have their own forms.

Picture 4
Profit/Loss Report

Picture 4 is a display of the profit/loss report. A report that contains all revenues, cogs, and expenses incurred by the company so that it can see whether a company has experienced a profit or loss in the current book period (Apriyanti et al., 2022) The community service activities that have been carried out have resulted in a system that will be implemented in MSMEs as an accounting recording system. This system is made according to the needs of MSMEs such as transaction journals, initial balance journals, and forms for inputting suppliers, customers, account names, and also reports. For transaction journals there are general journals, purchases, sales, salaries, cash receipts, payment receipts, and others. For opening balances, there is a form for inputting opening balances for inventories, payables, and accounts receivable, and also an opening chart of accounts balances. As for reports, there are profit/loss reports, company financial position reports, and others in accordance with PSAK standards in Indonesia. Implementation for this accounting system activity will be used in early 2023, so the conditions after implementation cannot be set forth in the writing of this report. The implementation was carried out considering that it is now the end of 2022 so business owners want to make changes in 2023 so that costs can be inputted and not mixed with 2022.

Conclusions

Toko Asean Motor is a two-wheeled vehicle service shop located at Ruko Fanindo block A no 16, Tanjung Uncang, Batu Aji District. In addition to the services provided to customers, Toko Asean Motor also sells various spare parts needed for two-wheeled vehicles. The author sees a deficiency in recording daily operations in SMEs. The author wants to make an accounting system from Microsoft Access that can make it easier for MSMEs in terms of recording it so that efficiency and performance can be increased again because when recording is done manually it can hinder all other work where if a lot is delayed then the performance and profits of the business will decrease. This accounting system is useful for MSMEs today because it can make it easier for MSMEs in terms of recording it, so that efficiency and performance can be increased, MSMEs do not need to spend a lot of time recording transactions and making financial reports manually. The university is expected to be able to provide support to students in carrying out these community service activities such as more in-depth training on Microsoft Access so that the system provided to MSMEs is better and of better quality to business owners or partners. With the process of making this recording system, it is hoped that it will always be implemented for a long period of time so that it can participate in facilitating and assisting the process of MSME activities.

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