Application Of A Microsoft Access-Based Accounting Recording System At Naliang Club

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Abstract

NaLiang Club is a Small and Medium Enterprise (SME) in Batam which is engaged in the nutrition club and nutritional drinks. NaLiang Club still uses a manual accounting recording system, using Microsoft Excel. NaLiang Club is not capable to produce financial reports, so they did not know the actual profit that they had been generated. A survey and interview were conducted by the author to design a Microsoft Access-based accounting recording system for NaLiang Club. Those methods were conducted to know the SME's business process and needs. Eight forms and reports each was available in the designed system. Those forms consist of chart of account, inventory, supplier, customer, cash transaction form, purchase form, sales form, and adjustment journal form. While the reports consist of purchase report, sales report, inventory card, general ledger, trial balance, financial position statement, profit loss statement, and cash flow statement. The implementation of this system increases the SME's effectiveness in recording their transactions. NaLiang Club able to input the transaction activity in real time and find the transaction data easily if needed someday.

Keywords: *Accounting, Financial Reports, Microsoft Access, SME*

Introduction

The potential for someone to become an entrepreneur is getting bigger in this modern era. The establishment of Small and Medium Enterprise (SME) certainly aims to achieve maximum profit. The business competition also became an entrepreneur's challenge in operating a business, mainly with technologies that are drastically growing every day. However, there is some problem that entrepreneurs face. One of them is the limitation of accounting knowledge, which makes entrepreneurs prepare the financial report incorrectly and feel that the preparation of the financial report is not necessary. Entrepreneurs only focused on the maximization of profit and omit financial reports. This is because entrepreneurs know the profit only through the business' cash receipt and cash disbursement. Even though, entrepreneurs are able to take business decisions through financial reports (Alinsari, 2021). Therefore, it is necessary to design an accounting recording system through Microsoft Access, to help entrepreneurs in recording their business transactions. The design of Microsoft Access-based accounting recording system is in accordance with the accounting cycle, which starts from bookkeeping

to the preparation of financial reports. The implementation of this system has proven to help SMEs in recording their business transactions and preparing financial reports. The computerized accounting system itself increases the effectiveness of SMEs to access transaction and financial reports in real time, which are compiled by the system based on the transactions that have been entered (Elfiani & Nugraha, 2020; Hendri & Supriyanto, 2022; Oktiviani & Christian, 2022). NaLiang Club is an SME engaged in the nutrition club and trading nutritional drinks. This SME was founded by Juliang in 2019, with the initial name Grand Sunshine Nutrition Club. The establishment of this SME was inspired by Herbalife, which sells nutritional products in the form of protein shakes. For this reason, Juliang is motivated to open a SME that trades nutritional products in the form of protein milkshakes, which are suitable to be enjoyed by people who want to diet. The sales of the protein milkshake can reach more than 50 glasses per day. However, the sales decreased quite drastically, reaching 10-20 glasses per day, due to the COVID-19 pandemic. This SME is located at Windsor Central, Blok B No. 11, Lubuk Baja, Batam, Riau Islands. This SME initially consisted of two employees, including Juliang. After the COVID-19 pandemic, only Juliang was running this SME. This SME operates every Monday to Saturday, at 06.30 – 10.30. NaLiang Club is one of the SMEs that still using the manual accounting recording system, both handwritten through cash book and using Microsoft Excel. Juliang, as the owner of this SME does not have accounting knowledge to understand financial reports. This makes NaLiang Club unable to prepare financial reports, so the profits generated cannot be displayed through data. The following is proof of the recording of NaLiang Club transactions in the form of pictures taken by the SME.
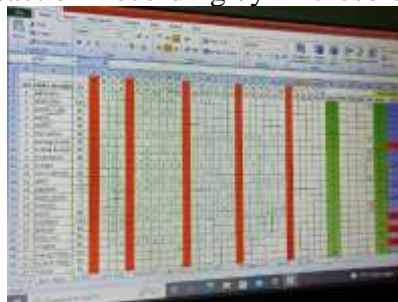
Picture 1.
Transaction Recording by Hand

Source: NaLiang Club (2022)

Picture 2.
Transaction Recording by Microsoft Excel

Source: NaLiang Club (2022)

Based on those pictures above, the implementation of Microsoft Access-based accounting recording system is the aim of this community service. The system is designed according to the needs of SME. With the implementation of this system, SME can enter their transactions and make financial reports as a basis for business decision making.

Methods

Before designing and implementing the system, the data needed in the system design was collected by conducting interviews with the owner of the SME. Interviews were conducted face-to-face and via WhatsApp. The data obtained is primary data, which the data sources directly provide data to researchers (Sugiyono, 2017). The SME's business process is understood in advance to find out what forms and reports are needed in the SME. After knowing the needs and business processes of the SME, the system design was carried out in the form of Microsoft Access as an accounting information system. The system that is ready to be designed will be tested first and given to the SME. The manual book was also prepared along with the preparation of the system. Improvements will be made and further guidance will be provided if the SME experience problems when using the system. The schedule and budget for implementing the accounting information system at NaLiang Club is as followed:

Table 1.
Project Implementation Schedule

No.	Activities	Date
1.	SME observation	August 2nd, 2022– August 4th, 2022
2.	Proposal drafting	August 5th, 2022 – August 9th, 2022
3.	Interview with the owner of the SME	September 5th 2022
4.	Data collection	September 12th 2022 – September 19th 2022
5.	Accounting recording system design	September 12th 2022 – October 4th 2022
6.	Accounting recording system trial	October 5th 2022 – October 8th 2022
7.	System training with the owner of the SME and manual book preparation	October 9th 2022 – November 7th 2022
8.	System improvement and evaluating the project implementation	December 24th 2022

Source: Author (2022)

Table 2.
Project Implementation Budget

No.	Activities	Budget Type	Volume	Metric	Unit	Total
1.		Consumption Expense	10	time	Rp50.000,-	Rp500.000,-

	Observation and interview	Transportation Expense	10	time	Rp50.000,-	Rp500.000,-
		Mobile Data Expense	5	week	Rp80.000,-	Rp400.000,-
2.	System design	Mobile Data Expense	10	week	Rp80.000,-	Rp800.000,-
		Consumption Expense	10	week	Rp160.000,-	Rp1.600.000,-
3.	Final report preparation	Stamp Expense	2	sheet	Rp10.000,-	Rp20.000.-
		Print Expense	3	set	Rp400.000,-	Rp1.200.000,-
					Total	Rp5.020.000,-

Source: Author (2022)

Result and Discussion

The output in this project is Microsoft Access-based accounting recording system. Eight forms and reports each was available in the designed system. Those forms consist of chart of account, inventory, supplier, customer, cash transaction form, purchase form, sales form, and adjustment journal form. While the reports consist of purchase report, sales report, inventory card, general ledger, trial balance, financial position statement, profit loss statement, and cash flow statement. The designed accounting recording system will be explained further below:

1. Main menu

When opening the system, the main menu will be automatically appeared. The main menu consists of two databases, which are master file and transaction file. The main menu is designed to make the user easier to access the features offered and operate the desired transaction needs.

Picture 3.
Main Menu

Picture 4.
Report Menu

2. Chart of account

Chart of account is a list of account names that are used in the business. Chart of account are marked with numbers and are different for each element of the account, such as asset accounts are marked with the number 100. Chart of accounts have an important role in preparing financial statements. In this system, the chart of accounts consists of assets, liabilities, equity, sales, cost of goods sold, and expenses.

Picture 5.
Chart of Account

3. Inventory list

Inventory list is a list of the owned product by a business as merchandise to generate income. Inventory list consists of the type, code, name, sales price, and purchase price of the product.

Picture 6.
Inventory List

4. Supplier list

Supplier list is a list of parties who act as providers of goods sold in the business. Supplier list consists of the name and address of the supplier.

Picture 7.
Supplier List

5. Customer list

Customer list is a list of consumers who buys the business product. Customer list consists of the name and address of the customer.

Picture 8.
Customer List

6. Cash transaction form

Cash transaction form is used to input cash receipts and disbursements transactions. This form's function is similar to general journal, so sales and purchase transactions are not allowed to input in this form.

Picture 9.
Cash Transaction Form

7. Purchase form

Purchase form is used when the business buys the product from the supplier. When there is a new product or supplier, the user is able to add them by clicking "Tambah Supplier" or "Tambah Produk".

Picture 10.
Purchase Form

8. Sales form

Sales form is used when the business sells the product to the customers. When there is a new customer, the user is able to add it by clicking "Tambah Pelanggan". To search past sales records, the user can click the "Cari" button.

Picture 11.

Sales Form

9. Adjustment journal form

Adjustment journal form is used to adjust the account's balance, such as prepaid rent, asset depreciation, and prepaid sales income.

Picture 12.

Adjustment Journal Form

10. Purchase report

Purchase report is a report that contains a summary of product purchases through suppliers.

Picture 13.

Purchase Report

11. Sales report

Sales report is a report that contains a summary of product sales to customers.

Picture 14.

Sales Report

12. Inventory card

Inventory card is a report that contains the product's mutation. Inventory card can be processed through the inventory list.

Picture 15.

Inventory Card

13. General ledger

General ledger is a transaction statement per business' chart of account.

Picture 16.

General Ledger

14. Trial balance

Trial balance is a report that summarize transactions per business' chart of account. Trial balance helps users to find out if there are accounts with unbalanced nominal or incorrect inputs.

Picture 17.
Trial Balance

15. Financial position statement
Financial position statement is a report that contains assets and liabilities and equity, with the intention to knowing the financial condition of the business. This report can be used as a decision maker when the business want to apply for a loan or deposit capital. A business is declared healthy if the liabilities do not exceed assets and equity.

Picture 18.
Financial Position Statement

16. Profit loss statement
Profit loss statement is a report that summarizes the sales and expenses of a business. This report is used as a business benchmark to find out whether the business is experiencing a profit or loss.

Picture 19.
Profit Loss Statement

17. Cash flow statement

Cash flow statement is a report that provides the cash circulation activities of a business. These activities include operations, investment, and funding.

Picture 20.
Cash Flow Statement

Conclusions

For three years of operation, NaLiang Club uses the manual accounting recording system, both handwritten through cash book and using Microsoft Excel. The lack of accounting knowledge makes this SME incapable to prepare financial reports. This makes the SME did not know the actual condition of the business, especially the profit that they generated so far. The design of Microsoft Access-based accounting recording system by the author is in accordance with the needs of the SME. The accounting recording system implementation is quite successful. As a result, the SME acknowledge the business condition through the transaction reports and financial reports. NaLiang Club able to input the transaction activity in real time and find the transaction data easily if needed someday. The transfer of the handwritten and Microsoft Excel-based accounting recording system from SME still requires adaptation. The SME hope that the Microsoft Access-based accounting recording system that has been prepared is used sustainably in the future. As a recommendation, the designed system is expected to be used sustainably in the long term, so that the effectiveness of SME increases in running their business operation. SME can immediately enter transactions that occur in their operational an activity through the system, especially on the adjustment of rent expense, asset depreciation, and adjustment of prepaid sales income. This can make it easier for SME if needed in the future. If there are expenses such as entertainment expense and other expenses that related to SME operations, they can also be recognized as operational expenses. This is done so that the resulting financial reports include real figures and avoid the potential for hidden costs. In the future, the following researchers may also add other reports that was not included in the system, such as account receivable report and account payable report. In closing, the author expresses his gratitude to Juliang as the owner of NaLiang Club, who has trusted the author to design a Microsoft Access-based accounting recording system in his business and has also provided the required data in implementing this system. The author also expresses his gratitude to the author's supervisor, who have helped the author provide guidance regarding the accounting recording system design for NaLiang Club.

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