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Design Of An Accounting Recording System Based On Microsoft Access At Putra Solo Petshop

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Abstract

Putra Solo Petshop is one of the businesses engaged in trade and the location of this shop at Ruko Aladin Blok B No 1 Cikitsu, Batam Centre. Putra Solo Petshop has been chosen as a partner in carrying out a Community Service activity. Recording activities carried out by Putra Solo Petshop use a manual accounting recording system, namely by writing all transactions in a book. The recording process is still not neat and clear. This can lead to inefficient and inaccurate recording results. In addition, the existence of transactions that are missed or not recorded by the owner will cause the owner to not clearly know the profit generated. Therefore, the solution that can be done in dealing with these problems is to design an accurate accounting system using the Microsoft Office Access system. The method used in this activity is observation and direct interviews with partners. the results of the interviews that have been conducted, the author can find out some store information and current store conditions. The owner has also approved the author's request to help his business by designing a financial reporting system. The purpose of this community service activity is to design a Microsoft Access system that can produce accurate financial reports. The system that has been created is able to provide all the information that can facilitate business owners in making business decisions.

Keywords: *Financial Reports, Microsoft Office Access, Recording System*

Introduction

Along with the development of this increasingly modern era, the development of business and technology has grown rapidly. This business development also encourages businesses to always keep follow of increasingly modern times. However, in business development, quality and accurate data and information are also needed so that decisions that have been made are appropriate and on target (Rahmat, 2019). The accounting system is one of the systems that is needed by the company. This system can process data from all operational transactions of the entity into a financial report that can be used by internal and external parties of the company (Paulus, 2016). The process of processing accounting data can also be done manually or computerized. However, the manual

method requires more time and a large storage area. In addition, the manual process also has a lower level of accuracy than the computerized process, therefore the reliability of financial reports is very low (Lestari & Rustiana, 2019). Based on research that has been conducted by Sardiarinto (2019) regarding the use of accounting systems in MSMEs. The results show that the system used can improve the performance of the MSME business. The application of an accounting system is also able to make financial reports neat and orderly, so that they can help MSMEs in compiling reports more easily. This Putra Solo Petshop shop is a Micro, Small and Medium Enterprise (MSMEs) located in the city of Batam. This shop is engaged in trading which sells various kinds of pet food, pet accessories and some pets. Currently, Putra Solo Petshop still uses a manual accounting recording system, namely by writing all transactions in a book. The recording process is still not neat and clear. In addition, owners also often miss recording with the excuse of spending a lot of books for recording transactions. This will lead to inefficient and inaccurate recording results. In addition, the existence of transactions that are missed or not recorded by the owner will cause the owner to not clearly know the profit generated. Therefore, judging from the problems above, the authors are interested in designing an accurate accounting system using the Microsoft Office Access system. So that the owner can produce accurate financial reports and facilitate future decision making.

Methods

In this activity the author uses primary data sources, namely data obtained directly by conducting field surveys by the author (Suawah, 2021). While the method of data collection is done by two methods, namely observation and interviews. The process of designing the system used by the Putra Solo Petshop store begins with observation or direct observation of the store to see the system used by the shop owner. This shop is engaged in trading which sells various kinds of pet food, pet accessories and some pets. Putra Solo Petshop was founded in 2012 and has been operating for 10 years. The location of this shop is in Ruko Aladin Blok B No 1 Cikitsu, Batam Centre. The number of employees at this store is 6 people, where there are owners, managers, cashiers and 3 employees. After making observations, proceed with conducting introductions and interviews with shop owners on existing problems. In the early stages of preparation, namely on June 18, 2022, the authors conducted a location search in advance for the business used in community service work. After getting the location and business, on June 20, 2022 the author made an introduction to the shop owner and explained the author's intent and purpose to do community service. After obtaining approval from the shop owner, the author makes a letter of agreement in the form of an MoU and MoA by asking for the owner's signature. On July 5, 2022, the author made a visit to the shop to ask for a signature from Mr. Kiki Mutakim as the owner of the "Putra Solo Petshop" business. Then the shop owner confirms the approval of the permit to be able to carry out these activities. Then after obtaining permission, the author collects all the information and proceeds to design the structure of the accounting

system using Microsoft Office Access which includes, data design, data entry forms, transaction input forms, and financial report forms.

Result and Discussion

At the implementation stage, the authors began to design an accounting system using the Microsoft Office Access application that is suitable for the store. On the first visit, namely on July 5, 2022, the author collected some company information and made observations regarding the process of recording information and store operational activities. The author also asked the owner's contact to communicate indirectly. Furthermore, on the second visit, namely on July 18 2022, the author collected information about store data such as assets and inventories owned by the company. Then proceed with asking indirectly on July 25, 2022 via WhatsApp regarding inventory data, supplier data, and customer data. Then on the third visit, the author began implementing and testing the system related to whether there were errors in the system. Furthermore, the author conducts briefings regarding the use of the system in stages to the employees concerned. On the last visit, the author asked the results of using the system that has been used at this time, whether there were problems in using the system. The design of the output of this activity was designed according to the needs of the Putra Solo Petshop shop. The results of the reports and systems that have been designed are expected to help Putra Solo Petshop in making decisions. The designed system has the following features.

1. Main Menu

The main menu is designed as the first display when the system starts up. The function of this main menu is to make it easier for users to search for the data they need. On the main menu there are 3 menus displayed, i.e. the list menu, the transaction menu and the report menu. In addition, there is a Back button that has been created with the aim of returning to the earliest page or closing the system if it is not used again. The main menu designed can be seen in the following figure:



Figure 1.

Main Menu Display Source: Authors (2022)

2. List Menu

The list menu contains several data lists related to Chart of Account data, Customer data, Inventory data and Supplier data. In addition, there is a Close form

button that has been created with the aim of returning to the main menu page. The designed list menu can be seen in the following figure:



Figure 2.
List Menu Display Source: Authors (2022)

2.1 Chart of Accounts

The Chart of Accounts contains several lists of accounts used in the sales process for the Putra Solo Petshop store. The chart of accounts aims to make it easier for the owner to group several of the same transactions and write transactions sequentially. In addition, there are several button features to make it easier for owners, such as arrow buttons to the right to go to the next page and arrow left to the previous page, then Add New to bring up a new form, Save Record to save the form, Delete Record to delete records and Close Form to exit. from that page. The designed Chart of Account Form can be seen in the following figure:

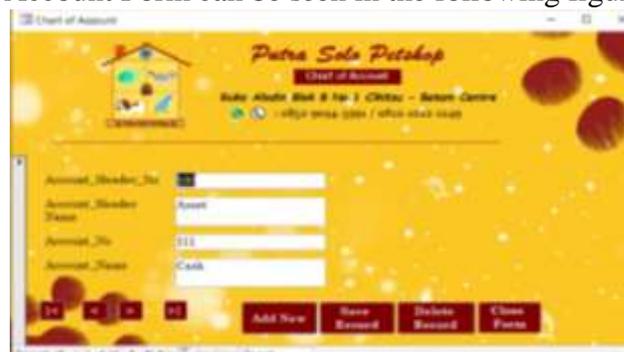


Figure 3.
Chart of Accounts Display Source: Authors (2022)

2.2 Customer

The Customer Form below contains a list of names of customers who made purchases at the Putra Solo Petshop store. This form aims to record several names of regular customers and addresses of customers who make purchases at the Putra Solo Petshop store. In addition, there are also several button features to make it easier for owners, such as arrow buttons to the right to go to the next page and arrow left to the previous page, then Add New to bring up a new form, Save Record to save the form, Delete Record to delete records and Close Form to exit the page. The designed Customer Form can be seen in the following figure:



Figure 4.
Customer Display Source: Authors (2022)

2.3 Inventory

In the Inventory Form there are several lists of inventory items at the Putra Solo Petshop store. This form aims to make it easier for the owner to find out the amount of inventory items and input the sales process at the store. The form contains the code, name and price list for each item sold. In addition, there are also several button features to make it easier for owners, such as arrow buttons to the right to go to the next page and arrow left to the previous page, then Add New to bring up a new form, Save Record to save the form, Delete Record to delete records and Close Form to exit the page. The designed Inventory Form can be seen in the following figure:



Figure 5.
Inventory Display Source: Authors (2022)

2.4 Supplier

In the Supplier Form there are several lists of supplier names at the Putra Solo Petshop store. This form aims to record several permanent supplier names and supplier addresses used by the Putra Solo Petshop store in purchasing supplies. In addition, there are also several button features to make it easier for owners, such as arrow buttons to the right to go to the next page and arrow left to the previous page, then Add New to bring up a new form, Save Record to save the form, Delete Record to delete records and Close Form to exit the page. The designed Supplier Form can be seen in the following figure:



Figure 6.
Supplier Display Source: Authors (2022)

3. Transaction Menu

On the transaction menu there are several forms that are used to make transactions at the Putra Solo Petshop store. Several forms are displayed in the form of general journal forms, cash receipts forms, cash disbursements forms, purchase forms, and sales forms. In addition, there is a Close form button that has been created with the aim of returning to the main menu page. The designed transaction menu can be seen in the following figure:



Figure 7.

Transaction Menu Display Source: Authors (2022)

3.1 General Journal Form

This general journal form to record every transaction that occurs in the Putra Solo Petshop store. The contents contained in the form are transaction number, transaction date, transaction description, transaction type, account name, debit amount and credit amount. In addition, there are also several button features to make it easier for owners, such as arrow buttons to the right to go to the next page and arrow left to the previous page, then Add New to bring up a new form, Save Record to save the form, Delete Record to delete records and Close Form to exit the page. The designed general journal form can be seen in the following figure:



Figure 8.

General Journal Form Display Source: Authors (2022)

3.2 Cash Receipt Form

This cash receipt form to record cash receipts from sales in cash in transactions that occur at the Putra Solo Petshop store. The contents contained in the form are number, date, description, cash account number and debit amount received. In addition, there are also several button features to make it easier for owners, such as arrow buttons to the right to go to the next page and arrow left to

the previous page, then Add New to bring up a new form, Save Record to save the form, Delete Record to delete records and Close Form to exit the page. The designed cash receipts form can be seen in the following figure:



Figure 9.
Cash Receipt Form Display Source: Authors (2022)

3.3 Cash Disbursement Form

This cash disbursement form to record all cash disbursements in transactions that occur at the Putra Solo Petshop store. The contents contained in the form are the payment number, payment date, payment method (Cash or Debit) payment information and the nominal amount of the expenditure. In addition, there are also several button features to make it easier for owners, such as arrow buttons to the right to go to the next page and arrow left to the previous page, then Add New to bring up a new form, Save Record to save the form, Delete Record to delete records and Close Form to exit the page. The designed cash disbursement form can be seen in the following figure:



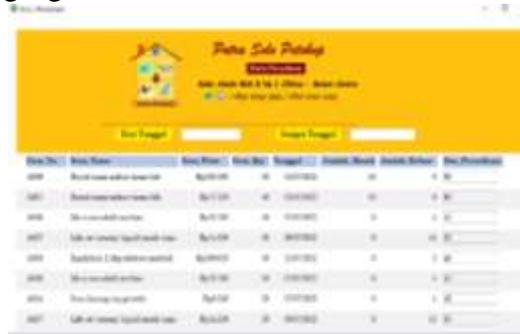
Figure 10.
Cash Disbursement Form Display Source: Authors (2022)

3.4 Purchase Form

This purchase form to record all purchases of inventory items needed at the Putra Solo Petshop store. The contents contained in the form are purchase number, date of purchase, supplier store name, supplier address, purchase description, item name, item number, item quantity, and price of each item purchased. In addition, there are also several button features to make it easier for owners, such as arrow buttons to the right to go to the next page and arrow left to the previous page, then Add New to bring up a new form, Save Record to save the form, Delete Record to delete records and Close Form to exit the page. The designed purchase form can be seen in the following figure:

4.1 Inventory Card Report

This inventory card report to record and check every stock of inventory and stock of sales goods in the warehouse. The contents contained in the report are the columns for the start and end date of the current reporting period, item number, item name, stock quantity, item price per item, date, incoming stock, outgoing stock and remaining inventory in the warehouse. The designed inventory card report can be seen in the following figure:

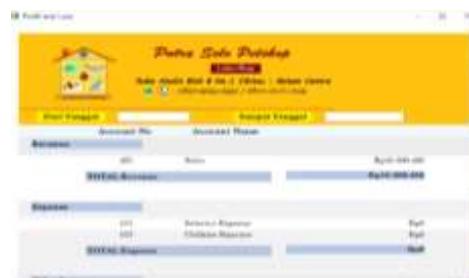


Item No.	Item Name	Start Date	End Date	Stock	In	Out	Balance
001	Biskuit kacang-kacangan	2022-01-01	2022-01-31	10	10	0	0
002	Biskuit coklat-kacangan	2022-01-01	2022-01-31	10	10	0	0
003	Biskuit keju-kacangan	2022-01-01	2022-01-31	10	10	0	0
004	Biskuit vanila-kacangan	2022-01-01	2022-01-31	10	10	0	0
005	Biskuit pisang-kacangan	2022-01-01	2022-01-31	10	10	0	0
006	Biskuit jeruk-kacangan	2022-01-01	2022-01-31	10	10	0	0
007	Biskuit lemon-kacangan	2022-01-01	2022-01-31	10	10	0	0
008	Biskuit stroberi-kacangan	2022-01-01	2022-01-31	10	10	0	0

Figure 14.
Inventory Card Report Display Source: Authors (2022)

4.2 Income Statement

This income statement aims to evaluate every financial transaction that runs for one month or one year whether it produces a profit or loss. This report consists of income during the current period and expenses, both operating and non-operating expenses during the current period. The contents contained in the report are the columns for the start and end dates of the current reporting period, account numbers and account names for each transaction that has been used. The designed income statement can be seen in the following figure:



Account No.	Account Name	Start Date	End Date	Balance
001	Receivable	2022-01-01	2022-01-31	10000000
002	Payable	2022-01-01	2022-01-31	10000000
003	Retained Earnings	2022-01-01	2022-01-31	10000000
004	Dividend	2022-01-01	2022-01-31	10000000
005	Income	2022-01-01	2022-01-31	10000000
006	Expenses	2022-01-01	2022-01-31	10000000

Figure 15.
Income Statement Report Display Source: Authors (2022)

4.3 Purchase Report

This purchase report aims to record all purchase transactions that have been made at the Putra Solo Petshop store. The contents contained in the report are the columns for the start and end date of the current reporting period, purchase number, purchase date, supplier code, purchase description and address of the supplier. The designed purchase report can be seen in the following figure:

Figure 16.
Purchase Report Display Source: Authors (2022)

4.3 Sales Report

This sales report aims to record all sales transactions that have been made at the Putra Solo Petshop store. The contents contained in the report are the columns for the start and end date of the current reporting period, sales number, date of sale, customer code, customer name, customer address, and the total price of the item purchased. The designed sales report can be seen in the following figure:

Figure 17.
Sales Report Display Source: Authors (2022)

4.4 Statement of Changes in Capital

This capital change report aims to calculate the final capital at the Putra Solo Petshop store. The calculation for the final capital starts from the initial capital + net profit – private. The final capital in the statement of changes in capital will be included in the statement of financial position. The contents contained in the report are the columns for the start and end date of the current reporting period, sales number, date of sale, customer code, customer name, customer address, and the total price of the item purchased. The designed capital change report can be seen in the following figure:

Figure 18.
Statement of Changes in Capital Display Source: Authors (2022)

4.5 Statement of Financial Position

This statement of financial position or balance sheet aims to provide information about the position of assets, liabilities and capital presented at the end of the period. The statement of financial position contains assets, liabilities and equity at the Putra Solo Petshop store. The contents contained in the report are the columns for the start and end date of the current reporting period, the name of the account and the total for each account. The designed report of financial position can be seen in the following figure:



Putra Solo Petshop		
Ruko Jember Blok B No.1 Ploso - Jember 68000		
Date: 2022-01-01 - 2022-01-31		
Kategori: Laporan		
Periode: 2022-01-01 - 2022-01-31		
Aset		
111 Cash		Rp1.000.000,00
112 Bank		
113 Account Receivable		
114 Inventory		
115 Prepaid Insurance		
116 Other Supplies		
117 Other Receivable		
118 Acc. Receivable		
Liabilities		
Equity		
Total Aset		
Total Liabilities and Equity		

Figure 19.

Statement of Financial Position Display Source: Authors (2022)

The following is the result of documentation of project activities carried out during the implementation of the system that has been made.



Figure 20.

Project Activities Source: Authors (2022)

Conclusions

Based on the results of research that has been carried out using observation and interview methods on Putra Solo Petshop UMKM, it can be concluded that Putra Solo Petshop UMKM still uses manual recording, namely using books so that the financial reports produced are not accurate and do not follow accounting standards. Therefore, with the implementation of a system that has been designed according to accounting standards, business owners can find out the financial condition and business operations from the financial reports produced. In addition, business owners can also find out what transactions are carried out such as sales, purchases, cash receipts and daily cash disbursements clearly and accurately. After implementing the system that had been prepared, Putra Solo Petshop felt helped by

the existence of a system that had been created for the needs of recording transactions. Therefore, researchers hope that this system can be accepted and accepted on an ongoing basis and can be applied to all employees by providing training on the system.

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