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Bookkeeping, And Financial Reporting System On E-Mobil Parts

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Abstract

The purpose of this study is to design an accounting system for E-Mobil Parts owners. E-Mobil Parts is an online spare part shop on an online platform. E-Mobil Parts has been operating for 6 years and manually bookkeeping the accounting records. The manual bookkeeping causes ineffective and inefficient for E-Mobil Part for preparing the financial report. To retrieve the information needed for the design of the Microsoft Access-based accounting system the author conducted observation and interviews. The author will decide on the needs of E-Mobil Parts and create an account list form, customer list form, vendor list form, inventory list form, purchase form, and sales form and reports for the owner of E-Mobil Parts such as income statement, statement of owner equity financial position, cash flow statement, purchase report, sales report, inventory report, payable report, receivable report, and ledger report. The implementation of the accounting system for E-Mobil Parts will run properly and minimize errors.

Keywords: *Bookkeeping, Accounting Systems, Financial Statements*

Introduction

Micro, Small, and Medium Enterprises (MSMEs) play an important role in Indonesia's economic development and growth especially in 1997 when Indonesia must face an economic crisis, MMEs became one of the pillars of the economy for this country contributing to positive employment. The uptrend of positive employment contributed to Indonesia's GDP (Gross Domestic Product) is one of the reasons Indonesia can make it through the economic crisis (Sarfiyah et al., 2019). MMEs is a business entity owned by an individual or more than an individual as a manager. One of the biggest challenges for MMEs is money management. Money management is one of the crucial things for the survival of every business and MMEs are no exception. Every MMEs want to grow ought to implement a good accounting system (Savitri & Saifudin, 2018). The result of the implementation of a good accounting system is MMEs can generate financial statements with good quality. Good financial statements could provide accurate information for the owner when decision-making (Savitri & Saifudin, 2018). Our partner MMEs in this research is E-Mobil Parts, although E-Mobil Parts was operating since 6 years ago, the bookkeeping system still uses the simple method of manual bookkeeping. Manual bookkeeping will be harder to retrieve information

because it will take a considerable amount of time to retrieve information and generate financial statements. For a prolonged time, it will reduce the business productivity therefore the owner has in figuring out the business' performance. Based on that problem the main goal of this project is to provide an accounting system for our partner E-Mobil Parts to solve that problem so our partner will be able to easily generate financial statements by using the system made from Microsoft Access 2016. The author will design the system based on our partner's necessity to manage the business' financial conditions such as information on revenues, information on expenses, in and out of merchandise, etc. system can generate reports such as profit or loss, sales reports, purchase reports, and many more. The accounting system still needs intervention from human beings to input every transaction before it can generate reports. E-Mobil Parts' accounting system is made based on the difficulties of the owner when retrieving the information for decision-making, hopefully, this system can help our partner solve its problems.

Methods

The data collected in this research is use primary data which is that information acquired directly from the business owner during the observation and interview process (Nugrahani, 2014). E-Mobil Parts provide the information needed to design the Microsoft Access 2016 accounting system. The information provided by our partner is a manual record book that contains every transaction of each period such as inventory card, etc. The methods are using in data collection are described as follows: 1) Interviews are one of the methods to collect data by directly interviewing the speaker or the owner of E-Mobil Parts. This method is conducted by messages, telephones, and the author directly went to our partners. In interviewing stage author acquired the necessary information regarding operations, activities, and the accounting bookkeeping system; 2) Observation is one of the methods of observing the activities of our partners to understand our partner's activities without intervening in the activities. In this observation stage, the author personally went to our partners to observe the daily operations in E-Mobil Parts. There are three stages in this community service activities as follows: the preparation stage, implementation stage, and reporting stage. In the preparation, author was interviewing the owners and observed E-Mobil Parts' activities. After acquiring the information, the author will make the system based on the information and the partner's necessity. In designing our partner accounting system there is several databases' object needed to create as follows: 1) Table is an important object in designing the system because the table is a storage to store every data, other object databases needed the data from the table; 2) Form is an intermediary object database, the main function of form is directly connected to the table and queries, and in form database, the user can input, edit or show data from its table's database; 3) Query is a structured query language, the function of the query is retrieved from other databases to show the needed data before to design the query into a report; 4) Report is a representation of the processed data from table's database or query. The implementation stage of the accounting system on E-Mobil Parts is to record daily transactions and generate reports. Beforehand the system author will ask for approval from the supervisor after everything has no error author will hand the

system and train our partners. The reporting stage is the last stage after implementation the owner will provide suggestions and impressions after implementing the system and the supervisor will evaluate the accounting system. The schedule and budgeting of this project are as follows:

Table
Schedule of Project

Number	Month	Legends
1	July 2022	Survey the location of partners
2	August 2022 – September 2022	Interviewing and ask for permission to partners for cooperation to implement accounting system and permission from Universitas International Batam for the project
3	September 2022 – October 2022	Designing the system
4	October 2022 – November 2022	Training, Implementation, and evaluating the system
5	December 2022	Supervisors visit the partners

Source: Author (2022)

Table. 2
Budgeting of Project

Number	Budgeting	Quantity	Price	Total
1	Consumption cost	15 Times	Rp60.000	Rp900.000
2	Transportation cost	30 Times	Rp50.000	Rp1.500.000
3	Internet Cost	5 Month	Rp200.000	Rp1.000.000
4	Module cost	1 Time	Rp500.000	Rp500.000
5	System Cost	1 Time	Rp500.000	Rp500.000
6	Other Cost	1 time	Rp300.000	Rp300.000
7	Stationery	5 times	Rp125.000	Rp625.000
Total				Rp5.325.000

Source: Author (2022)

Result and Discussion

The result of this project on E-Mobil Parts as follows:

Menu Login

The first menu will appear when the accounting system is. The main purpose of this login menu is to maintain the confidentiality of our partner's data. The login menu only can be unlocked when the username and password are correct based on the database.

Picture 1. Menu Login



Source: Author

(2022)

Main Menu

The main menu is the second menu that will appear after the username and password are correct. The main menu contains features there are forms and reports. The user will be able to access any feature in the system, and there are date-based filters to enable the user to retrieve the report by period.

Picture 2. Main Menu



Source: Authors

(2022)

Vendor's Menu

The vendor menu form is a menu that contains E-Mobil Parts' vendor data. The user can easily retrieve the information of vendors. This menu contains the vendor's name, vendor's address, and vendor's phone number, and there are features such as inserting a new vendor and going to the purchase form.

Picture 3. Vendor's Menu



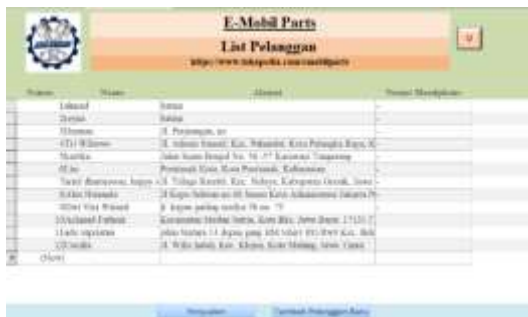
Source: Author

(2022)

Customer's Menu

The customer's menu form is a menu that contains E-Mobil Parts customer data. The user can easily retrieve the information of customers. This menu contains the customer's name, customer's address, and customer's phone number, and there are features such as inserting new customer data and a sales form.

Picture 4. Customer's Menu



Source: Author

(2022)

Inventories' Form

The inventories' menu form is a menu that contains information on inventories data. This menu contains the part number of the E-Mobil Parts, the Product, and the part name of the E-Mobil Parts' Product. There are features such as adding a new item in inventory form and deleting the item.

Picture 5. Inventory Menu



Source: Author (2022)

Purchase's Menu

The purchase form is the menu to input the transaction of purchasing goods from the E-Mobil Parts Vendor. In this form user only needs to input the part number of the product and it will automatically appear product's name.

Picture 6. Purchase Menu



Source: Author

(2022)

Chart of Account

Chart of Account is the form that contains the chart of accounts on E-Mobil Parts. The chart of account form is used to categorize each account such as an account with code 100 standing for assets, an account with code 200 standing for liabilities, an account with code 300 standing for capital, an account with code 400 standing for revenue, account with 500 so on is stand for expenses.

Picture 7. Chart of Account

Kode Akun	Tipe Akun	Kode Akun Detail	Nama Akun Detail
1000	Aset	110	Kas
1100	Aset	111	Bank BCA
1110	Aset	112	Bank UBSA
1120	Aset	113	Bank Mandiri
1130	Aset	114	Bank BNI
1140	Aset	115	Akun Payable Produsen
2000	Liabilitas	210	Utang Usaha
2100	Liabilitas	211	Utang Lain-lain
3000	Ekuitas	310	Modal
3100	Ekuitas	311	Jahat
4000	Pendapatan	401	Pendapatan
5000	Pengeluaran	501	Laba Awal Penerimaan Awal
5010	Pengeluaran	502	Harga Pokok Penjualan
5020	Pengeluaran	503	Biaya Lain-lain
5030	Pengeluaran	504	Biaya Lain-lain
5040	Pengeluaran	505	Biaya Lain-lain
5050	Pengeluaran	506	Biaya Lain-lain
5060	Pengeluaran	507	Biaya Lain-lain
5070	Pengeluaran	508	Biaya Lain-lain
5080	Pengeluaran	509	Biaya Lain-lain
5090	Pengeluaran	510	Biaya Lain-lain

Source: Author

(2022)

General Journal’s Menu Form

The general journal is the menu form for the user that can be used to input transactions besides purchase transactions and sales transactions for example utility expenses, salary expenses, delivery expenses, etc. The general journal menu form contains the journal’s number, date, and note.

Picture 8. General Journal

Source: Author

(2022)

Sales Menu Form

sales menu form is the menu for the user to record the cash received from the customer or the e-commerce. This menu contains the received number, date of receive payment, sales number, and the amount of received cash.

Picture.9 Sales Menu Form

Source:

Author (2022)

Sales Receivable Menu Form

Sales receivable menu form is the form that enables the user to record the payment from E-Mobil Parts' Customer and retained cash on e-commerce. This menu contains the payment number, date of payment, sales number, and the amount of the paid cash.

Picture. 10 Sales Receivable Menu Form

Source: Author

(2022)

Payable Payment Menu Form

Payable payment menu form is the form that enables the user to record the payment from E-Mobil Parts to its supplier. This menu contains the payment number, date of payment, purchase number, and the amount of the paid cash.

Picture. 11 Payable Payment Menu Form

Source: Author

(2022)

Statement of Profit (Loss)

The statement of profit(loss) is one of the statements that can describe the business' performance (Pardanawati et al., 2020). the report was designed by the author to provide the owner of E-Mobil Parts with retrieving information on profit or loss in a period before planning for the business. The statement of profit or loss contains income, cost of goods sold, and expenses.

Picture.12 Statement of Profit (Loss)

Pendapatan		
Keuntungan		Rp20,204,700
	Total	Rp20,204,700
Harga Pokok Penjualan		
Harga Pokok Penjualan		Rp16,708,700
	Total	Rp16,708,700
Beban		
Beban Sewa & Rp		Rp1,000,000
Beban Pembelian		Rp1,000,000
Beban Pemrosesan		Rp1,000,000
Beban Pengiriman		Rp1,000,000
Beban Lain-lain		Rp0
	Total	Rp4,000,000
	Keuntungan Bersih	Rp4,496,000

Source: Author (2022)

Statement of Owner Equity

The capital change report is the report that provides information on the changes in owner capital based on increasing/decreasing profit or increasing/decreasing loss for a period. This report contains previous capital, the deposit from the owner, profit or loss, and the owner's drawing.

Picture 13. Statement of Owner Equity



Modal Bekas-bekanya		Rp0
Perubahan Modal	Rp1.200.000.000	
Laba/Rugi	Rp0.000.000	
Penarikan/Deposito	Rp0.000.000	
Total Penambahan / Pengurangan Modal	Rp1.200.000.000	
Total Modal Awal	Rp1.200.000.000	

Source: Author (2022)

Cash Flow Statement

The cash flow statement is the report that contains information about the inflow and outflows of cash in the business in one period. The report can give clearer information for the owner about in and out cash in his business. This report contains cash flow from operating activities, cash flow from investment activities, and cash flow from funding activities.

Picture. 14 Cash Flow Statement




Arus Kas Dan Setorannya		Rp0
Perubahan Kas Dan Setorannya	Rp0.000.000	
Perubahan Perolehan	Rp0.000.000	
Perubahan/Deposito	Rp0.000.000	
Total	Rp0.000.000	
Arus Kas Dan Setorannya Perolehan		
Perubahan Modal	Rp0.000.000	
Perubahan Modal Bersih Keperimbangan Pribadi	Rp0.000.000	
Total	Rp0.000.000.000	
Grand Total	Rp0.000.000.000	

Source: Author (2022)

Purchase Report

The purchase report is a report that shows every information of purchasing merchandises transaction from E-Mobil Parts' vendor in a period. The report contains the vendor's name, note, item name, quantity, price, and total of purchases.

Picture. 15 Purchase Report



Tanggal	Nama Vendor	Keterangan	Nama Barang	Qty	Harga	Total
00/01/2022	TRAMASARI	000000000000	000000000000	00	000000000000	000000000000
00/01/2022	TRAMASARI	000000000000	000000000000	00	000000000000	000000000000
00/01/2022	TRAMASARI	000000000000	000000000000	00	000000000000	000000000000
00/01/2022	TRAMASARI	000000000000	000000000000	00	000000000000	000000000000
00/01/2022	TRAMASARI	000000000000	000000000000	00	000000000000	000000000000
00/01/2022	TRAMASARI	000000000000	000000000000	00	000000000000	000000000000
00/01/2022	TRAMASARI	000000000000	000000000000	00	000000000000	000000000000
00/01/2022	TRAMASARI	000000000000	000000000000	00	000000000000	000000000000
00/01/2022	TRAMASARI	000000000000	000000000000	00	000000000000	000000000000
00/01/2022	TRAMASARI	000000000000	000000000000	00	000000000000	000000000000
00/01/2022	TRAMASARI	000000000000	000000000000	00	000000000000	000000000000
00/01/2022	TRAMASARI	000000000000	000000000000	00	000000000000	000000000000
00/01/2022	TRAMASARI	000000000000	000000000000	00	000000000000	000000000000
00/01/2022	TRAMASARI	000000000000	000000000000	00	000000000000	000000000000
00/01/2022	TRAMASARI	000000000000	000000000000	00	000000000000	000000000000
00/01/2022	TRAMASARI	000000000000	000000000000	00	000000000000	000000000000
00/01/2022	TRAMASARI	000000000000	000000000000	00	000000000000	000000000000
00/01/2022	TRAMASARI	000000000000	000000000000	00	000000000000	000000000000
00/01/2022	TRAMASARI	000000000000	000000000000	00	000000000000	000000000000

Source: Author (2022)

Sales Report

A sales report is a report that shows every information of sales the E-Mobil Parts merchandises transactions to our customers in a period. The report contains the customer's name, note, item name, quantity, price, and total sales.

Picture. 16 Sales Report

Tanggal	Nama Pelanggan	No Faktur	No Faktur Pembelian	No Faktur Penjualan	Qty	Harga	Total
01/11/2021
02/11/2021
03/11/2021
04/11/2021
05/11/2021
06/11/2021
07/11/2021
08/11/2021
09/11/2021
10/11/2021

Source: Author (2022)

General Ledger Report

A general ledger report is the record book of a series of the journal in the same account classifications. The ledger. The report shows the balance of each account code. The report contains the account's code, account name, description, debit, credit, and balance.

Picture. 17 General Ledger Report

Kode Akun	Tanggal	Nama Akun	Debit	Kredit	Saldo
01/11/2021
02/11/2021
03/11/2021
04/11/2021
05/11/2021
06/11/2021
07/11/2021
08/11/2021
09/11/2021
10/11/2021

Source: Author (2022)

Inventory Report

The inventory report is the report showing the merchandise's left quantity in the warehouse, this report will show how much merchandise was purchased, and how much merchandise was sold. This report contains the part number of merchandise, the part name of the merchandise, the quantity of purchase, the quantity sold, the final balance quantity, the total purchase, the cost of goods sold, and the price of goods merchandise.

Picture. 18 Inventory Report

Kode Barang	Nama Barang	Stok Awal	Stok Akhir	Qty Masuk	Total Pembelian	Qty	Harga Pembelian
00001
00002
00003
00004
00005
00006
00007
00008
00009
00010

Source: Author (2022)

Financial Position

Financial position is the report of one of the statements that describe the business's financial condition by the end of the period (Rahmawati & Sukmaningrum, 2020). The financial report contains assets, liabilities, and equity.

Picture. 19 Financial Position

E-Mobil Parts		
Posisi Keuangan		
https://www.atajaga.co.id/e-mobilparts		
110	Kas	Rp5.075.000
111	Bank BTA	Rp425.500.000
112	Piutang Usaha	Rp18.000.000
113	Persediaan	Rp47.862.000
	Total	Rp496.462.000

210	Milik	Rp1.000.000.000

Source: Author (2022)

Payable Report

The payable report is the report designed by the author for E-Mobil Parts to easier to figure out the debts of our partners to the vendor. The report contains the amount of debt, the vendor, purchase number, date, payment, and name of the vendor.

Picture. 20 Payable Report

E-Mobil Parts				
Hutang				
https://www.atajaga.co.id/e-mobilparts				
Vendor	Nomor Pembelian	Tanggal	Pembayaran	Hutang
0001	001112002	001112002	Rp10.000.000	Rp10.000.000
0002	001112002	001112002	Rp75.000.000	Rp75.000.000
			Total	Rp85.000.000
			Grand Total	Rp85.000.000

Source: Author (2022)

Receivable Report

The receivable report is the report designed by the author for E-Mobil Parts to easier to figure out the total customers owes the business and retained cash on the e-commerce. The report contains the amount receivable, date, payment, total, and the name of the customer.

Picture. 21 Receivable Report

E-Mobil Parts				
Piutang				
https://www.atajaga.co.id/e-mobilparts				
Bar Pembelian	Nomor Pembelian	Tanggal	Pembayaran	Total
0001	001112002	001112002	Rp10.000.000	Rp10.000.000
			Total	Rp10.000.000
0002	001112002	001112002	Rp75.000.000	Rp75.000.000
			Total	Rp85.000.000
0003	001112002	001112002	Rp10.000.000	Rp10.000.000
			Total	Rp25.000.000
0004	001112002	001112002	Rp10.000.000	Rp10.000.000
			Total	Rp40.000.000
0005	001112002	001112002	Rp10.000.000	Rp10.000.000
			Total	Rp10.000.000

Source: Author (2022)

The author went to E-Mobil Parts for implementation a total of three times as follows 1) The first implementation, the author went to E-Mobil Parts and shows the designs of the system based on the partner's necessity made from Microsoft Access 2016, to minimize the workload in E-Mobil Part. Our partner said that the design of the system is easy to understand; 2) The second implementation is after the design is approved by our partners, the author proceeds with the system and visits our partner to explain everything to operate the system. At the first our partner is still unfamiliar with the system and still doesn't understand the input the sales transactions, and receivable transactions. Our partner asked for author help about the sales transaction is how to input the name of the product and for the receivable is why the amount receivable didn't appear in the receivable report. After the author

explain it again for the sales because the user enters the name of the product will not work but only enter the part number the part name will automatically appear but the author modified the system according partner's desired by enters the name of the product, and for the receivable transaction the user needed to input the number of sales and number of receivable to enable show the amount on the report, and finally the user understands; 3) The third implementation author makes a visit to follow up on the implementation of the system, turns out that our partner already gets used to the system and at this stage, the author has double-checked the system to ensure that there are errors on the system and turns out there is no problem. At the end of the implementation accounting system of E-Mobil Parts make an improvement in efficiency and effectivity, there are several improvements as follows: 1) efficient and effective bookkeeping and compiling of the financial reports system on E-Mobil Parts; 2) The Inventory report makes owner easier stock on hand exception on those merchandises defect or damaged.

Conclusion

This community service the main purpose is to design an accounting system by Microsoft Office Access that can help our partner's E-Mobil Parts. The system was designed based on our partner's necessity. There are several benefits that our partner can enjoy such as the report that contains profits or losses in one period, inventory report, payable report, receivable report, general ledger, purchase report, cash flow statement, changes in equity, and many more. After the implementation E-Mobil Parts minimize the occurrence of errors, decreasing the workload on our partner, and decisions made by the owner will be more accurate to solve the problem in business.

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