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Design Of Internal Control System, Accounting Recording, And Financial Reporting Nara Car Rental

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Abstract

This study reports on the application of an accounting system that has been made to the Nara car rental company. Data processing comes from observations, interviews and written and oral literature. The data is then analyzed to design an accounting-based system on Microsoft Access. The learning stages are carried out virtually through the zoom, whatsapp, power point applications and non-virtual learning is carried out 3 times a month at the company. After carrying out the observation, the researcher will focus on developing an accounting system and internal control at the Nara car rental company. So, when making financial reports the admin does not take a long time to make financial reports. Then, the owner will find it easier to see prospects regarding the state of the company.

Keywords: Financial Reports, Accounting Records, Internal Control

Introduction

Car rental is a business that provides services in the form of car rental services for short periods of time, generally from a few hours to a predetermined time (Hasan, 2019). The car rental business is in great demand by entrepreneurs today. Entrepreneurs do not need large enough capital if they want to run the business. In addition, there are factors that must be considered by rental entrepreneurs, namely service. With satisfactory service from both cars and services, entrepreneurs will get more information from customers (Rahmawati et al., 2015). A company is said to be developing if it has good accounting recording standards so that it is able to produce a company's financial statements. The purpose of the financial statements that have been made will describe the current condition of a company. So that the owner of the company can make the right decision. Nara car rental is a medium-sized business unit that has been around for 6 years. Bookkeeping used in this business activity is in the form of manual recording. if the recording is done manually will accumulate somewhere and take a very long time if you want to see the previous data. In addition, writing written on manual records can fade or change color due to exposure to water. So it will be very inefficient and effective for the smooth running of a business unit. In addition, the framework at Nara car Rental is still very messy which results in frequent miscommunication between admin staff, operational staff and directors. For this reason, the authors decided to design and create an accounting recording system through the *Microsoft Access* for the

business unit. Not only that, but the author will also make a framework to make it easier to complete a job. According to Nurlia (2019), the internal control system is a procedure capable of directing, managing, and supervising an organization towards a company. This internal control system is a policy that must be carried out automatically and is coercive. According to Hasan (2019), the accounting record system is a procedure for recording and reporting information related to financial conditions required by various company parties.

Method

The procedure for collecting data is based on primary data. Primary data is data that is collected directly by the source through interviews, surveys and observations (Akbar et al., 2019). The following is the method used at the Nara car rental company, as follows:

a. Interview

Interview is a technique for obtaining information by asking questions. Information or data that has been obtained will be designed, criticism and suggestions during the work process will be very helpful for evaluating and implementing it into activities.

b. Literature

study Literature study is a technique that is carried out through reference materials or references from articles and books. The purpose of using references is so that the writer is more focused and adds insight in writing activity reports.

c. Survey

Survey is a technique carried out observation activities. Observations made in the form of requests for business premises permits, requesting detailed information regarding operational activities, checking data in the field and the process of booking rental activities.

Result and Discussion

Based on the results of observations, the following is a very simple Nara car Rental business flow but can take a lot of time, as follows:

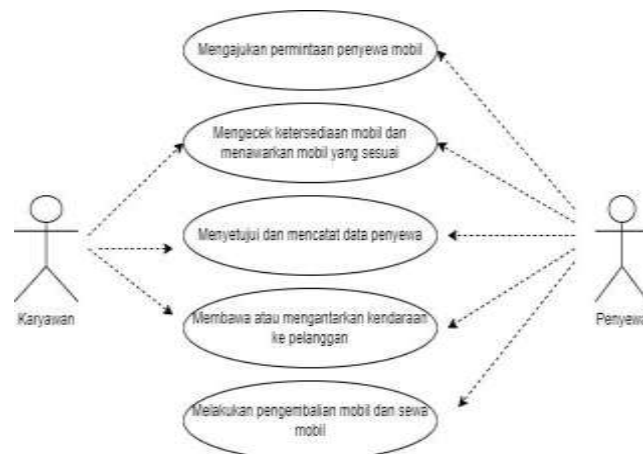


Figure 1 Car Rental Rental Cycle,

Source: Processed Data (2022)

In the image above, we can see that the Nara car Rental cycle is only burdensome for one employee, so it is very ineffective and can result in a *miss* communication between admin, operational staff and the owner. The following is the result of a revision of the Nara car rental business flow, as follows:

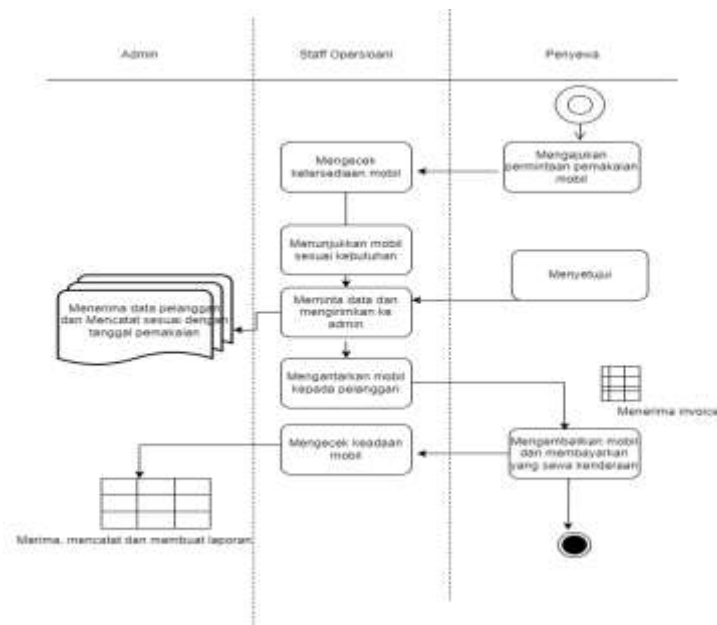


Figure 2 Repair Nara car Rental Rental Cycle.

Source: Processed Data (2022)

If you look at the picture above, improving the Nara car rental cycle has become very effective and efficient. The division of tasks and obligations in each worker is very clear and able to improve communication between sections. In addition, it makes it easier for admin staff to make a financial report. Not only that, regarding the supply of material stocks it is also more effective, because the owner immediately knows which supplies are the least remaining.

Internal Control System Trainee Car Rental

Internal control system is an important element in a company. With a good internal control system, company goals will be achieved, and vice versa. If a company has poor internal control, it will be difficult for the company to achieve company goals. *The Committee of Sponsoring Organizations of the Treatway Commission* (Coso) is a process that involves employees, management and members who are members of a company to achieve certain goals in the company. There are three types of elements that must be achieved, including the following:

- Effectiveness and efficiency of the company's operations
- Financial reports
- Compliance with applicable laws and regulations

The components that must be achieved in internal control include:

1. Control Environment Corporate

Environment Car Rental candidates only involve administrative staff and operational staff. The relationship that exists between admin staff, operational staff and the owner is quite close. The principles that must be upheld in the Nara car rental company are integrity, courtesy, friendliness towards anyone. In terms of employee capabilities, it is clear when employees are able to solve problems in a family manner and show an attitude of commitment and responsibility when they are first employed. In addition, based on the organizational structure, the Nara car rental cycle runs very effectively and efficiently. The even distribution of duties and responsibilities also has a very important effect on the smooth operation of Nara car rental's operational activities. Meanwhile, the process of checking and analyzing reports requires the involvement of the company owner. So that company owners know the needs and developments regarding the flow of the rental business in the future. Until now there have been no significant problems with the control environment for Nara car rental.

2. The Risk Assessment

Following are risks that will occur in operational activities as follows:

- There is a calculation error when billing invoices to customers.
- Risk of loss of transaction data recorded in a book.

3. Control Procedure

The following is a control procedure for Car Rentals, as follows:

a. Data and Recording of Transactions

When the operational staff gets an order, the operational staff will ask for needs so as to assist the tenant in selecting the desired unit. Furthermore, when the deal is done, the operational staff will send a format and ask the tenant to complete the data and then forward it to the admin staff. The admin staff will record according to the date of collection of the car unit to be rented. The operational staff will send the car units that have been ordered by the customer. After it is felt that it is enough to use, the customer will ask the operational staff to make an invoice. The admin will open an invoice and receive an amount of money that will go into the mutation account of the Nara car rental owner. It is the movement of the account that will be printed at least once every 3 (three) days and recorded in the ledger.

b. Competency of Employees

Nara car rental has employees who are able to take care of the company's operational activities. The lack of competency possessed by employees is that they do not really understand how to make a financial report, so that owners sometimes

find it very difficult to understand and analyze the reports that have been made. With a system that has been designed, it will make the Nara car Rental admin understand more about the flow of the report generation cycle so that they are able to produce an accurate and reliable financial report.

4. Monitoring

The owner will monitor employees by providing rewards and punishments. The goal is to give *rewards* so that in the future it can be more maintained so as to be able to produce good performance for the company. While punishment is given with the aim of evaluating employee performance and providing motivation so that in the future they will be more careful in carrying out an action.

5. Information and communication

The relationship that has been established between admin staff, operational staff and the owner can be said to be very close. So that it can be said that the relationship that has been built is running smoothly and effectively in developing the operational activities of Nara car Rental.

Designing an Accounting System Based on Microsoft Access

a. Main Menu

The purpose of making the main menu is to make it easier for application users to access the desired data. In the main menu, the admin or owner simply presses one of the features to be opened, then the feature will display data or reports generated within a certain period.

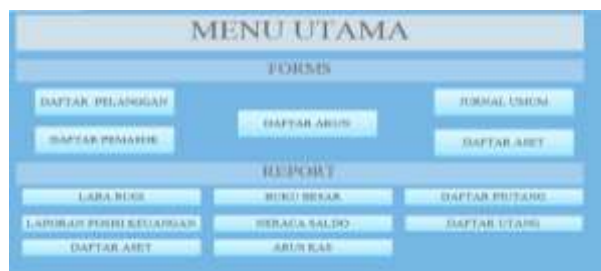


Figure 3 Main Menu

Source: Processed data (2022)

b. List of accounts

The list of accounts is a table of contents which contains a collection of accounts that are collected and then processed into a financial report. The nominal on the list of accounts is filled based on the value of its use.

| No Kelompc | Saldo | Nama Kelas | No Akun | Nama Akun |
|------------|------------------|-------------|---------|--------------------------------|
| 1100 | Rp3.500.000 | Aset Lancar | 1101 | Kas IDR |
| 1100 | Rp37.500.000 | Aset Lancar | 1102 | Bank Mandiri |
| 1100 | Rp28.400.000 | Aset Lancar | 1103 | Piutang Usaha |
| 1100 | Rp2.300.000 | Aset Lancar | 1104 | Piutang Direksi |
| 1100 | Rp4.800.000 | Aset Lancar | 1105 | Perlengkapan Penjualan |
| 1100 | Rp600.000 | Aset Lancar | 1106 | Perlengkapan Kantor |
| 1200 | Rp3.480.277.600 | Aset Tetap | 1201 | Kendaraan |
| 1200 | Rp404.667.508 | Aset Tetap | 1202 | Akumulasi Penyusutan Kendaraan |
| 2000 | -Rp14.000.000 | Utang Usaha | 2001 | Utang Usaha |
| 2000 | -Rp1.528.000 | Utang Usaha | 2002 | Utang Biaya |
| 2000 | Rp0 | Utang Usaha | 2003 | Utang Direksi |
| 2000 | -Rp1.860.000.000 | Utang Usaha | 2004 | Utang Bank |
| 3000 | -Rp2.086.517.108 | Modal | 3001 | Modal |
| 3000 | Rp0 | Modal | 3002 | Prive |
| 4000 | Rp0 | Pendapatan | 4001 | Pendapatan |
| 4000 | Rp0 | Pendapatan | 4002 | Diskon Pendapatan |
| 5000 | Rp0 | Pembelian | 5001 | Beban BBM |
| 5000 | Rp0 | Pembelian | 5002 | Beban Perlengkapan Kendaraan |
| 5000 | Rp0 | Pembelian | 5003 | Beban Penyusutan Kendaraan |
| 5000 | Rp0 | Pembelian | 5004 | Beban Gaji Karyawan |
| 6000 | Rp0 | Beban-Beban | 6001 | Beban Kir Pajak Kendaraan |
| 6000 | Rp0 | Beban-Beban | 6002 | Beban Makan dan Minum |
| 6000 | Rp0 | Beban-Beban | 6003 | Beban Perlengkapan Kantor |
| 6000 | Rp0 | Beban-Beban | 6004 | Beban Keamanan dan Kebersihan |
| 6000 | Rp0 | Beban-Beban | 6005 | Beban Listrik, Air dan Telepon |
| 6000 | Rp0 | Beban-Beban | 6006 | Beban Sewa |

Figure 4 List of Accounts
Source: Processed data (2022)

c. List of fixed assets

The list of fixed assets is a list that contains nominal assets that have benefits for more than 1 year and can assist in company operations. The list of fixed assets contains the name of the asset, the age of the asset and the accumulated depreciation of the asset.

| Nama Aset | Harga Perolehan | Umur Aset | Akumulasi P. | Nilai Buku A | Tahun Pemb. |
|------------------|-----------------|-----------|--------------|--------------|-------------|
| AVANZA-BP 1562 | 180000000 | 8 | 26250000 | 153750000 | 31/03/2017 |
| AVANZA-BP 1570 A | 160000000 | 8 | 20000000 | 140000000 | 30/04/2017 |
| AVANZA-BP 1192 E | 150000000 | 8 | 20312500 | 129687500 | 30/04/2017 |
| AVANZA-BP 1218 Y | 140000000 | 8 | 10208333 | 129791667 | 30/09/2018 |
| CALYA-BP 1892 DH | 156000000 | 8 | 21125000 | 134875000 | 28/02/2019 |
| AGYA-BP 1787 RQ | 158500000 | 8 | 16510417 | 141989583 | 28/02/2022 |
| AGYA-BP 1169 IH | 158500000 | 8 | 16510417 | 141989583 | 28/02/2022 |
| AGYA-BP 1109 FA | 158500000 | 8 | 16510417 | 141989583 | 28/02/2022 |
| INOVA-BP 1087 JJ | 337800000 | 8 | 38706250 | 299093750 | 31/05/2018 |
| INOVA-BP 1362 JF | 380800000 | 8 | 51566667 | 329233333 | 31/05/2016 |
| INOVA-BP 1831 ED | 250890000 | 8 | 31361250 | 219528750 | 31/05/2017 |
| INOVA-BP 1608 RC | 287500000 | 8 | 14973958 | 272526042 | 30/09/2020 |
| INOVA-BP 1942 EG | 260800000 | 8 | 43466667 | 217333333 | 31/01/2017 |
| INOVA-BP 1607 EH | 250987600 | 8 | 20915633 | 230071967 | 30/08/2018 |
| FORTUNER-BP 164: | 450000000 | 8 | 56250000 | 393750000 | 28/02/2019 |

Figure 5 List of Fixed Assets
Source: Processed data (2022)

d. List of customers

List is a summary that contains the customer's name, code, address, date of use and the nominal amount of the customer's remaining receivables.

| No. Pelanggan | Nama Pelanggan | Alamat | Nominal | Tanggal |
|---------------|---------------------|--------|--------------|---------|
| 501 | Ardha Food | | Rp0 | |
| 502 | Bahari Prima | | Rp1.500.000 | |
| 503 | Bapak Acet | | Rp0 | |
| 504 | Bapak Andra | | Rp0 | |
| 505 | Bapak Andy | | Rp0 | |
| 506 | Bapak Armandu | | Rp0 | |
| 507 | Bapak Chandra | | Rp0 | |
| 508 | Bapak Eric | | Rp0 | |
| 509 | Bapak Hengky | | Rp0 | |
| 510 | Bapak Irfal | | Rp0 | |
| 511 | Bapak Uncum | | Rp0 | |
| 512 | Bapak Marzu | | Rp0 | |
| 513 | Bapak Mustafa | | Rp0 | |
| 514 | Bapak Masang | | Rp0 | |
| 515 | Bapak Wuli | | Rp0 | |
| 516 | Batam Furnitur | | Rp0 | |
| 517 | Batam Karya Mandiri | | Rp0 | |
| 518 | Batam Sejahtera | | Rp0 | |
| 519 | Budi Palda | Nangka | Rp10.000.000 | |
| 520 | Dokter Ari | | Rp0 | |
| 521 | Gumini Store | | Rp0 | |
| 522 | Ibu Kesnigan Aeri | | Rp0 | |
| 523 | Ibu Leni | | Rp0 | |
| 524 | Ibu Lita | | Rp0 | |
| 525 | Ibu Mery | | Rp0 | |
| 526 | Ibu Nita | | Rp0 | |

Figure 6 List of Customers
Source: Processed data (2022)

e. List of suppliers

The list of suppliers is a summary that provides the customer's name, code, address, date of collection and nominal remaining debt from the business actor.

| No. Pemasok | Nama Pemasok | Alamat | Nominal | Tanggal |
|-------------|----------------------------|-------------|---------|---------|
| P01 | Toko Jaya Mandiri | Legenda | Rp0 | |
| P02 | Bengkel Instalasi Baralang | Dutamas | Rp0 | |
| P03 | Bengkel Sempang Empat | Bida Aeri 2 | Rp0 | |
| | | | Rp0 | |

Figure 7 List of Suppliers
Source: Processed data (2022)

f. General Journal

General journal is a collection of several transactions, where these transactions will be designed and produce a financial report.

Figure 8 General Journal
Source: Processed data (2022)

g. Ledger

Report is a report that presents details of an account. Making ledgers is the main benchmark for making a financial report. The display in the general ledger can be in the form of initial balance values, ongoing transactions, and the final nominal balance per account.

| Buku Besar | | | | | | |
|------------|-----------|-------------------|------------|--------------|--------------|--------------|
| No Akun | Nama Akun | Tanggal Transaksi | Keterangan | Saldo Debit | Saldo Kredit | Total |
| 1101 | | | | | | |
| KAS IDR | | 02/08/2021 | BP | Rp0 | Rp4.500.000 | Rp4.500.000 |
| KAS IDR | | 05/08/2021 | BB | Rp0 | Rp25.000.000 | Rp25.000.000 |
| KAS IDR | | 06/08/2021 | BB | Rp0 | Rp2.479.000 | Rp2.479.000 |
| KAS IDR | | 07/08/2021 | BB | Rp0 | Rp400.000 | Rp400.000 |
| KAS IDR | | 10/08/2021 | BB | Rp0 | Rp2.000.000 | Rp2.000.000 |
| KAS IDR | | 10/08/2021 | BB | Rp0 | Rp700.000 | Rp700.000 |
| KAS IDR | | 10/08/2021 | BB | Rp15.000.000 | Rp0 | Rp15.000.000 |
| KAS IDR | | 14/08/2021 | BB | Rp0 | Rp400.000 | Rp400.000 |
| KAS IDR | | 14/08/2021 | BB | Rp0 | Rp2.000.000 | Rp2.000.000 |
| KAS IDR | | 16/08/2021 | BB | Rp20.400.000 | Rp0 | Rp20.400.000 |
| KAS IDR | | 17/08/2021 | BB | Rp0 | Rp500.000 | Rp500.000 |
| KAS IDR | | 21/08/2021 | BB | Rp0 | Rp450.000 | Rp450.000 |

Figure 9 Ledger
Source: Processed data (2022)

h. Trial balance

The trial balance serves to provide information on the final value of each account. The trial balance contains account numbers, debit accounts and credit accounts. With the final value information in the trial balance, it will be used as the main ingredient in making a financial report.

| LAPORAN NERACA SALDO | | | | |
|----------------------|---------------|------------|-------------------|--------------|
| Tahun | Kategori Akun | No Akun | Nama Akun | Saldo |
| Aktiva | KAS | 1101 | Kas Debit | Rp17.900.000 |
| | | 1102 | Kas Kredit | Rp20.400.000 |
| | | 1103 | Rekening Jaminan | Rp1.300.000 |
| | | 1104 | Rekening Simpanan | Rp1.400.000 |
| | | 1105 | Rekening Lain | Rp400.000 |
| | | 1106 | Kas Saldo | Rp1.300.000 |
| | | Liabilitas | KARTUMER | 1101 |
| 1102 | Kartumers | | | Rp1.400.000 |
| Ekuitas | EKUITAS | 2001 | Uang Bersih | Rp1.400.000 |
| | | 2002 | Uang Pinjam | Rp0 |
| | | 2003 | Uang Simpan | Rp1.300.000 |
| | | 2004 | Uang Simpan | Rp1.300.000 |
| Pendapatan | PENDAPATAN | 4001 | Saldo | Rp1.400.000 |
| | | 4002 | Saldo | Rp0 |
| | | 4003 | Saldo | Rp0 |

Figure 10 Trial balance report
Source: Processed data (2022)

i. Income statement

Income statement is part of a financial report in which the report shows financial performance in a certain period. The use of these financial reports is to analyze the growth of profits or losses that have been incurred both in the company's operational activities and other internal activities. In addition, the income statement can be used as a basis making a decision.

| LAPORAN LABA RUGI | | | |
|--------------------|-----------------------|----------|-----------------------------|
| No. Suburutan Akun | Nama Akun/Detail Akun | No. Akun | Nama Akun |
| 4000 | Pendapatan | 4010 | Debit/Pendapatan |
| | | 4020 | Debit/Keuntungan |
| 5000 | Pembelian | 5010 | Debit/5010 |
| | | 5020 | Debit/Pembelian/Keuntungan |
| | | 5030 | Debit/Pembelian/Keuntungan |
| | | 5040 | Debit/5040/Keuntungan |
| 6000 | Saldo Awal | 6010 | Debit/6010/Keuntungan |
| | | 6020 | Saldo Awal/Keuntungan |
| | | 6030 | Saldo/Keuntungan/Keuntungan |
| | | 6040 | Saldo/Keuntungan/Keuntungan |
| | | 6050 | Saldo/Keuntungan/Keuntungan |
| | | 6060 | Saldo/Keuntungan/Keuntungan |
| | | 6070 | Saldo/Keuntungan/Keuntungan |
| | | 6080 | Saldo/Keuntungan/Keuntungan |
| | | 6090 | Saldo/Keuntungan/Keuntungan |
| | | 6100 | Saldo/Keuntungan/Keuntungan |
| | | 6110 | Saldo/Keuntungan/Keuntungan |
| | | 6120 | Saldo/Keuntungan/Keuntungan |
| | | 6130 | Saldo/Keuntungan/Keuntungan |
| | | 6140 | Saldo/Keuntungan/Keuntungan |
| | | 6150 | Saldo/Keuntungan/Keuntungan |
| | | 6160 | Saldo/Keuntungan/Keuntungan |
| | | 6170 | Saldo/Keuntungan/Keuntungan |
| | | 6180 | Saldo/Keuntungan/Keuntungan |
| | | 6190 | Saldo/Keuntungan/Keuntungan |
| | | 6200 | Saldo/Keuntungan/Keuntungan |
| | | 6210 | Saldo/Keuntungan/Keuntungan |
| | | 6220 | Saldo/Keuntungan/Keuntungan |
| | | 6230 | Saldo/Keuntungan/Keuntungan |
| | | 6240 | Saldo/Keuntungan/Keuntungan |
| | | 6250 | Saldo/Keuntungan/Keuntungan |
| | | 6260 | Saldo/Keuntungan/Keuntungan |
| | | 6270 | Saldo/Keuntungan/Keuntungan |
| | | 6280 | Saldo/Keuntungan/Keuntungan |
| | | 6290 | Saldo/Keuntungan/Keuntungan |
| | | 6300 | Saldo/Keuntungan/Keuntungan |
| | | 6310 | Saldo/Keuntungan/Keuntungan |
| | | 6320 | Saldo/Keuntungan/Keuntungan |
| | | 6330 | Saldo/Keuntungan/Keuntungan |
| | | 6340 | Saldo/Keuntungan/Keuntungan |
| | | 6350 | Saldo/Keuntungan/Keuntungan |
| | | 6360 | Saldo/Keuntungan/Keuntungan |
| | | 6370 | Saldo/Keuntungan/Keuntungan |
| | | 6380 | Saldo/Keuntungan/Keuntungan |
| | | 6390 | Saldo/Keuntungan/Keuntungan |
| | | 6400 | Saldo/Keuntungan/Keuntungan |
| | | 6410 | Saldo/Keuntungan/Keuntungan |
| | | 6420 | Saldo/Keuntungan/Keuntungan |
| | | 6430 | Saldo/Keuntungan/Keuntungan |
| | | 6440 | Saldo/Keuntungan/Keuntungan |
| | | 6450 | Saldo/Keuntungan/Keuntungan |
| | | 6460 | Saldo/Keuntungan/Keuntungan |
| | | 6470 | Saldo/Keuntungan/Keuntungan |
| | | 6480 | Saldo/Keuntungan/Keuntungan |
| | | 6490 | Saldo/Keuntungan/Keuntungan |
| | | 6500 | Saldo/Keuntungan/Keuntungan |
| | | 6510 | Saldo/Keuntungan/Keuntungan |
| | | 6520 | Saldo/Keuntungan/Keuntungan |
| | | 6530 | Saldo/Keuntungan/Keuntungan |
| | | 6540 | Saldo/Keuntungan/Keuntungan |
| | | 6550 | Saldo/Keuntungan/Keuntungan |
| | | 6560 | Saldo/Keuntungan/Keuntungan |
| | | 6570 | Saldo/Keuntungan/Keuntungan |
| | | 6580 | Saldo/Keuntungan/Keuntungan |
| | | 6590 | Saldo/Keuntungan/Keuntungan |
| | | 6600 | Saldo/Keuntungan/Keuntungan |
| | | 6610 | Saldo/Keuntungan/Keuntungan |
| | | 6620 | Saldo/Keuntungan/Keuntungan |
| | | 6630 | Saldo/Keuntungan/Keuntungan |
| | | 6640 | Saldo/Keuntungan/Keuntungan |
| | | 6650 | Saldo/Keuntungan/Keuntungan |
| | | 6660 | Saldo/Keuntungan/Keuntungan |
| | | 6670 | Saldo/Keuntungan/Keuntungan |
| | | 6680 | Saldo/Keuntungan/Keuntungan |
| | | 6690 | Saldo/Keuntungan/Keuntungan |
| | | 6700 | Saldo/Keuntungan/Keuntungan |
| | | 6710 | Saldo/Keuntungan/Keuntungan |
| | | 6720 | Saldo/Keuntungan/Keuntungan |
| | | 6730 | Saldo/Keuntungan/Keuntungan |
| | | 6740 | Saldo/Keuntungan/Keuntungan |
| | | 6750 | Saldo/Keuntungan/Keuntungan |
| | | 6760 | Saldo/Keuntungan/Keuntungan |
| | | 6770 | Saldo/Keuntungan/Keuntungan |
| | | 6780 | Saldo/Keuntungan/Keuntungan |
| | | 6790 | Saldo/Keuntungan/Keuntungan |
| | | 6800 | Saldo/Keuntungan/Keuntungan |
| | | 6810 | Saldo/Keuntungan/Keuntungan |
| | | 6820 | Saldo/Keuntungan/Keuntungan |
| | | 6830 | Saldo/Keuntungan/Keuntungan |
| | | 6840 | Saldo/Keuntungan/Keuntungan |
| | | 6850 | Saldo/Keuntungan/Keuntungan |
| | | 6860 | Saldo/Keuntungan/Keuntungan |
| | | 6870 | Saldo/Keuntungan/Keuntungan |
| | | 6880 | Saldo/Keuntungan/Keuntungan |
| | | 6890 | Saldo/Keuntungan/Keuntungan |
| | | 6900 | Saldo/Keuntungan/Keuntungan |
| | | 6910 | Saldo/Keuntungan/Keuntungan |
| | | 6920 | Saldo/Keuntungan/Keuntungan |
| | | 6930 | Saldo/Keuntungan/Keuntungan |
| | | 6940 | Saldo/Keuntungan/Keuntungan |
| | | 6950 | Saldo/Keuntungan/Keuntungan |
| | | 6960 | Saldo/Keuntungan/Keuntungan |
| | | 6970 | Saldo/Keuntungan/Keuntungan |
| | | 6980 | Saldo/Keuntungan/Keuntungan |
| | | 6990 | Saldo/Keuntungan/Keuntungan |
| | | 7000 | Saldo/Keuntungan/Keuntungan |

Figure 11 Income Statement
Source: Processed data (2022)

j. Statement of financial

Position this report of financial position creates information that contains the value of the ending balance, assets, liabilities and current working capital. The purpose of making a statement of financial position is to be able to provide an overview of how the performance has been produced in that period.

| Laporan Posisi Keuangan | | | | |
|-------------------------|----------|--------------------------------|-------------------|---------|
| Nama Kelompok Akun | No. Akun | Nama Akun | Total | Periode |
| Aset Lancar | | | | |
| | 1110 | Perdagangan Kotor | 200.000,00 | |
| | 1111 | Perdagangan Bersih | 14.000.000,00 | |
| | 1114 | Piutang Dagang | 11.000.000,00 | |
| | 1115 | Piutang Utang | 107.000.000,00 | |
| | 1121 | Bank Mandiri | 341.391.000,00 | |
| | 1131 | Kas/BK | (134.075.400,00) | |
| Aset Tetap | | | | |
| | 2110 | Akumulasi Depresiasi Equipment | 100.414.000,00 | |
| | 2121 | Kendaraan | 234.777.000,00 | |
| Modal | | | | |
| | 3010 | Dividen | 111.000.000,00 | |
| | 3011 | Modal | 26.000.000.000,00 | |
| Utang Usaha | | | | |
| | 3104 | Utang Bank | 26.770.000.000,00 | |
| | 3105 | Utang Dagang | 0,00 | |
| | 3106 | Utang Biasa | 11.120.000,00 | |
| | 3107 | Utang Utang | (11.200.000,00) | |

Figure 12 Report on Financial Position
Source: Processed data (2022)Statement of cash flows

A report of cash flows is a report that contains information on cash receipts and disbursements for a certain period. The purpose of using this flow report is to check the income and expenses of the company's operational activities.

| LAPORAN ARUS KAS | | | |
|------------------|-----------|--------------------------|----------|
| No Transaksi | Tanggal | Keterangan | Saldo |
| 001 | 01-Jan-22 | Kas Awal | 10000000 |
| 002 | 02-Jan-22 | Saldo Awal | 10000000 |
| 003 | 03-Jan-22 | Pembelian Kendaraan Baru | 10000000 |
| 004 | 04-Jan-22 | Saldo Akhir | 10000000 |
| 005 | 05-Jan-22 | 0000 | 0000 |
| 006 | 06-Jan-22 | 0000 | 0000 |
| 007 | 07-Jan-22 | 0000 | 0000 |
| 008 | 08-Jan-22 | 0000 | 0000 |
| 009 | 09-Jan-22 | 0000 | 0000 |
| 010 | 10-Jan-22 | 0000 | 0000 |
| 011 | 11-Jan-22 | 0000 | 0000 |
| 012 | 12-Jan-22 | 0000 | 0000 |
| 013 | 13-Jan-22 | 0000 | 0000 |
| 014 | 14-Jan-22 | 0000 | 0000 |
| 015 | 15-Jan-22 | 0000 | 0000 |
| 016 | 16-Jan-22 | 0000 | 0000 |
| 017 | 17-Jan-22 | 0000 | 0000 |
| 018 | 18-Jan-22 | 0000 | 0000 |
| 019 | 19-Jan-22 | 0000 | 0000 |
| 020 | 20-Jan-22 | 0000 | 0000 |
| 021 | 21-Jan-22 | 0000 | 0000 |
| 022 | 22-Jan-22 | 0000 | 0000 |
| 023 | 23-Jan-22 | 0000 | 0000 |
| 024 | 24-Jan-22 | 0000 | 0000 |
| 025 | 25-Jan-22 | 0000 | 0000 |
| 026 | 26-Jan-22 | 0000 | 0000 |
| 027 | 27-Jan-22 | 0000 | 0000 |
| 028 | 28-Jan-22 | 0000 | 0000 |
| 029 | 29-Jan-22 | 0000 | 0000 |
| 030 | 30-Jan-22 | 0000 | 0000 |
| 031 | 31-Jan-22 | 0000 | 0000 |

Figure 13 Statement of Cash Flows
Source: Processed data (2022)

Conclusions

Nara car Rental is a company engaged in leasing car rental services located in Batam. The current recording system at Nara car rental is still done manually through written bookkeeping, so all reports every month must be done or inputted manually which is very time consuming. Not only that, when the bookkeeping used is outdated, the book will change color and the writing inside will fade. Therefore, the authors designed a system, namely *Microsoft Access*, to be able to help companies with problems. After using the system, the company gets advantages, such as finding information in transactions easier, making it easier for admins to prepare financial reports, making it easier for admins to report asset inventory stocks, and so on. In addition, the system also helps in streamlining the good business flow and internal control to be more focused.

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