

Received : November 31, 2022
Accepted : December 21, 2022
Published : March, 2023

Conference on Community Engagement Project
<https://journal.uib.ac.id/index.php/concept>

Accounting Recording System Design at Harapan Jaya Workshop

Ivone¹, Tania Aulia Warni²

Universitas Internasional Batam

Email of correspondence: ivone@uib.ac.id, 1942117.tania@uib.edu

Abstract

Harapan Jaya Workshop is a business engaged in the work and service of lathe welding on heavy equipment, car equipment, PT / factory goods and shipping. Harapan Jaya has been running for twelve years but still has a fairly traditional accounting system. Harapan Jaya Workshops still use a simple recording system that uses a book to record business transactions. Recording using only this book causes ineffectiveness in recording transactions. Things that often occur include reporting errors such as payment recapitulation, errors occur in data recording due to manual data recording. From the problems above aims to assist the owner in running and managing finances. As well as helping the Workshop to design an accounting recording system to make financial reports that are accurate, neat and correct. Interview is a method used to collect the necessary data. The system used in this project is Microsoft Access. The project was carried out for 5 months from august to december. The budget used in this project is 5 million, including costs for transportation, food, internet and others. This system will provide recording forms for cash disbursement transactions, purchases, sales, and inventory recording. The result of this research is to produce complete and accurate financial reports consisting of profit and loss reports, purchases, sales, remaining inventory, and trial balance.

Keywords: *Microsoft Access, Financial Statements, Accounting Recording System*

Introduction

According to Law no. 20 of 2008, MSMEs are productive economic enterprises owned by individuals or business entities that meet the criteria for micro-enterprises and are required to keep a record of business activities that separate business assets from non-business assets. In addition, the Small Business Tax Law No. 9 of 1995 also confirms the obligation to organize accounting and accounting records for small or micro businesses. According to Financial Accounting Standards (2011), financial reports aim to provide information regarding financial position and financial performance that is useful for a large number of users in making decisions. In Indonesia, the standards for presenting financial statements are Statements of Financial Accounting Standards (PSAK), Financial Accounting Standards for Entities Without Public Accountability (SAK-

ETAP) and Financial Accounting Standards for Micro, Small and Medium Entities (SAK-EMKM) which are effective January 1, 2018. The preparation of financial reports for small or micro businesses is guided by SAK-EMKM which tends to be simpler and easier than PSAk and has been stipulated by the Association of Public Accountants (IAI) so that the information in the financial reports presented can provide the right information in the decision-making process. Harapan Jaya Workshop is an MSME company engaged in the work and service of lathe welding on heavy equipment, car equipment, PT / factory goods and shipping. During the operational period, the company did not yet have an adequate accounting recording system and financial reporting was still minimal. Companies are still lacking in awareness of the importance of financial reports. Harapan Jaya Bengkel itself has been operating for 12 years and its business activities even extend outside the City of Dumai, so business owners definitely need accurate and reliable financial information to find out about business development and future decision making.



Figure 1. Location of partners and the front view of the partner's business building

Designing an accounting recording system that is accurate and reliable, makes bookkeeping easier, and can be implemented by companies to record and report transactions in accordance with applicable accounting standards. As well as other supporting reports that can assist internal decision making. Harapan Jaya Workshop has been running for twelve years but still has a fairly traditional accounting system. Workshops still use a simple recording system that uses a book to record business transactions (example in Figure 2). Recording using only this book causes ineffectiveness in recording transactions. Things that often occur include reporting errors such as payment recapitulation, errors occur in data recording caused by manual data recording. With the problems that occur in workshops today, the existence of a recording system that can be done automatically is expected to make it easier for partners to record business transactions and make the financial information presented more accurate.



Figure 2. An example of financial recording at the Harapan Jaya Workshop

Methods

This project was carried out in four stages. The stages include, (a). Preparation stage, (b) Reporting Stage, (c) Implementation Stage, and (d) Assessment and Reporting Stage. The preparatory stage is carried out by asking for permission and observing the company that will become a partner. At this stage, there is an interview and discussion process to find out the company's record system and determine innovations that can be carried out to deal with existing problems. The results of the interviews and observations will also be used to develop activity proposals. The implementation stage is carried out by implementing partners with an accounting recording system that has been designed with the aim of testing the effectiveness of the system. There is a system improvement if there are problems during system testing. The stages of assessment and reporting will be carried out by supervisors and assessment by partners during implementation. The object of the assessment is based on the effect of the system that has been created on the level of effectiveness and efficiency in preparing financial reports. After conducting field visits and the final results of the evaluation.

Result and Discussion

Provide solutions to the problems faced by MSME owners in making transaction records and financial reports by designing an accounting recording system based on the Microsoft Access application. The system that has been designed based on the needs and input of MSME owners will be submitted for implementation to MSME owners. The implementation of this system is expected to help MSME financial records become better and more orderly so that they can produce accurate financial reports to be used as material for consideration in making business operational decisions. The following is an explanation of the function of each menu in the system:

Main Menu

The main menu is designed to be able to access the basic list of transaction records, namely the account list and inventory list. Apart from that, on the main menu, recording features can be accessed in the form of cash disbursement forms, purchase forms, inventory purchase forms, sales forms, sales forms, and general

journal forms. Other features that can be accessed are in the form of financial reports, namely purchasing reports, sales reports, inventory reports, profit and loss reports, and finally, the financial position report. In accessing the report, we can set the period according to the needs of the period you want to see or display.



Figure 2 Main Menu, source: Author (2022)

Account Register Form

The account list form or chart of accounts is a detailed list of accounts that will be used in recording transactions by business owners so that each recorded transaction can be clearly distinguished and managed according to needs. The account register is an important part of the basic design of this system because the account list is required in every transaction form and financial report. Preparation of a list of accounts containing information on the head account number, account name, detailed account number, detailed account name and initial account balance. The information in the account register can be changed at any time according to the wishes of the business owner.



Figure 3 Account List, source: Author (2022)

Inventory List Form

The inventory list form is created to make it easier to view records of purchases of each inventory item for business owners to use in business operations. In the inventory form there are item detail columns, namely item code (the code number is not determined by the author, but depends on the user), item name, item unit, purchase price.



Figure 4 List of Supplies, source: Author (2022)

Inventory Purchase Form

This purchase form was created to make it easier for MSME owners to record inventory purchase transactions for their business operations which will then be updated automatically into inventory lists and inventory reports. In this form there are fields that must be filled in when recording purchase transactions, namely purchase number (example: PEMB-XXX), purchase date, description, purchase method, supply supplier, item code, quantity, item price and the total will be calculated automatically .



Figure 5 Inventory Purchase Form, source: Author (2022)

Cash Disbursement Form

The cash disbursement form is used to record expenses for fixed expenses in the form of employee salaries, electricity, water and others that are fixed every month. To record this expenditure, the system user is required to fill in the expenditure number (example: PENG-XXX), date of issuance, description, item name, quantity, price, and total which will be calculated automatically.



Figure 6 Cash Disbursement Form, source: Author (2022)

Sales Form

This sales form is used as a form for recording service sales transactions in accordance with the memorandum of transactions made between customers and MSME business owners. To fill in, you are required to fill in transaction details in the form of a sales number (example: PENJ-XXX), date of sale, description, method, item name, quantity, price, and the total will be calculated automatically.



Figure 7 Sales Form, source: Author (2022)

General Journal Form

This general journal form is used to record transactions other than buying, selling and recording fixed expenses in the form of sponsorship or private activities. The fields that must be filled in on this form are the journal number (example: JU-XXX), date, description, account number, debit, credit.

Figure 8 General Journal Form, source: Author (2022)

Purchase Report

Purchase reports are designed to help business owners find out information about purchase transactions that occurred in the sorted period. MSME owners can also find out the overall purchases that have been made for business operations. In this purchase report, it is displayed according to the period previously determined on the main menu. The details of this purchase report contain the period, date of recorded purchase transaction, memo/information, item price, quantity, total purchases that have been made and recorded in that period.

Tanggal	No Faktur	Item	Description	Quantity	Total
01-10-12	0001-001	Item 1	Item 1	1	1000000
02-10-12	0002-002	Item 2	Item 2	2	2000000
03-10-12	0003-003	Item 3	Item 3	3	3000000
04-10-12	0004-004	Item 4	Item 4	4	4000000
05-10-12	0005-005	Item 5	Item 5	5	5000000
06-10-12	0006-006	Item 6	Item 6	6	6000000
07-10-12	0007-007	Item 7	Item 7	7	7000000
08-10-12	0008-008	Item 8	Item 8	8	8000000
09-10-12	0009-009	Item 9	Item 9	9	9000000
10-10-12	0010-010	Item 10	Item 10	10	10000000
11-10-12	0011-011	Item 11	Item 11	11	11000000
12-10-12	0012-012	Item 12	Item 12	12	12000000
13-10-12	0013-013	Item 13	Item 13	13	13000000
14-10-12	0014-014	Item 14	Item 14	14	14000000
15-10-12	0015-015	Item 15	Item 15	15	15000000
16-10-12	0016-016	Item 16	Item 16	16	16000000
17-10-12	0017-017	Item 17	Item 17	17	17000000
18-10-12	0018-018	Item 18	Item 18	18	18000000
19-10-12	0019-019	Item 19	Item 19	19	19000000
20-10-12	0020-020	Item 20	Item 20	20	20000000
Total				200	2000000000

Figure 9 Purchase Report, source: Author (2022)

Sales report

Sales reports created to help MSME owners find information about sales transactions that occurred during the desired period. This report can help the Harapan Jaya Workshop business owner to find out the amount of income earned during the desired period. For detailed sales reports, there are periods, item numbers, item names, item quantities, sales numbers, prices, and totals per item, totals per month, and totals for all periods sorted.

No	Date	Item Name	Sales/No	Qty	Price	Total
October 2012						
VL008 Babel as Bodyset Firm Treatment						
	04-Dec-12	PENG-11039		1	Rp700,000	Rp700,000
	04-Dec-12	PENG-11073		1	Rp700,000	Rp700,000
		Total		2		Rp1,400,000
VL006 Babel Rude Angin						
	04-Dec-12	PENG-11280		1	Rp150,000	Rp150,000
	11-Dec-12	PENG-11369		1	Rp150,000	Rp150,000
		Total		2		Rp300,000

Figure 10 Sales Report, source: Author (2022)

Inventory Report

Inventory reports designed to help business owners or system users more easily see the flow of incoming and outgoing inventory items clearly in the specified period on the main menu. In this inventory report, users can see detailed reports in the form of item code, item name, date, transaction number, description, quantity, item price, and total items, then there is a total inventory in the sorted period.

Bengkel Harapan Jaya						
LAPORAN PERSEDIAAN						
Kode Item	001	Angkat Materi				
Tanggal	No Transaksi	Keterangan	Qty	ItemPrice	Total	
18/11/2022	PC325-001	Persediaan	3	30,000.00	90,000.00	
18/11/2022	PC325-001	Persediaan	-3	30,000.00	-90,000.00	
18/11/2022	PC325-002	Persediaan	3	30,000.00	90,000.00	
18/11/2022	PC325-002	Persediaan	-3	30,000.00	-90,000.00	
18/11/2022	PC325-005	Persediaan	2	30,000.00	60,000.00	
Total Qty			8		60,000.00	

Bengkel Harapan Jaya						
LAPORAN PERSEDIAAN						
Kode Item	002	Mata Gerinda Angkat				
Tanggal	No Transaksi	Keterangan	Qty	ItemPrice	Total	
18/11/2022	PC325-001	Persediaan	10	30,000.00	300,000.00	
18/11/2022	PC325-001	Persediaan	-10	30,000.00	-300,000.00	
18/11/2022	PC325-002	Persediaan	3	30,000.00	90,000.00	
18/11/2022	PC325-002	Persediaan	-3	30,000.00	-90,000.00	
18/11/2022	PC325-001	Persediaan	2	30,000.00	60,000.00	
Total Qty			2		20,000.00	

Figure 11 Inventory Report, source: Author (2022)

Income statement

The income statement is one of the important reports in a business because every business is built with the aim of getting the maximum profit. So to find out whether a business that is built is in a state of profit or loss is to look at the income statement. From this income statement, business owners can access information about income and expenses during the desired period, and can compare the income and expenses of a business. So that it can help business owners to make decisions for their business. For detailed income statements, there are account numbers from code 4 to 6, account name, total value, then you can see the profit/loss earned in the sorted period.

Bengkel Harapan Jaya		
LAPORAN LABA RUGI		
Account Number	Account Name	Amount
401	Pendapatan Jasa	Rp82,240,000
601	Belanja Gaji	-Rp5,100,000
602	Belanja Listrik	-Rp1,100,000
603	Belanja Sewa Gedung	Rp0
604	Belanja Pembekalan	-Rp912,000
605	Belanja Alat Peralatan Peralatan	Rp0
606	Belanja Lain-lain	Rp0
Profit/Loss		Rp173,508,000

Figure 12 Profit and Loss Report, source: Author (2022)

Statement of Financial Position

The Statement of Financial Position consists of information regarding the assets, liabilities and capital owned by the business from when it was opened until now. In this report there are details in the form of account numbers and account names which are grouped into asset groups, debt groups and capital which then contains a total number indicating the financial position at that time.

Bengkel Harapan Jaya
 Jl. Raya Sukabungah No. 7-8-02, 11 Bangun Harau, Sumed
LAPORAN POSISI KEUANGAN

Alamat

Aset				
No Akun	Nama Akun			Saldo
111	Kas			Rp15.740,000
112	Stok			Rp0
113	Piutang Dagang			Rp0
114	Persediaan Barang Dagang			Rp0
115	Persediaan Kertas			Rp0
116	Bekas Labang Okasin Okasin			Rp0
117	Persediaan			Rp12.000,000
118	Akumulasi Depresiasi/Persediaan			Rp0
	Total			Rp27.740,000
			Total Aktiva	Rp27.740,000

Liabilitas dan Ekuitas				
Liabilitas				
No Akun	Nama Akun			Saldo
201	Hutang Utang			Rp0
	Total			Rp0

Figure 13 Statement of Financial Position, source: Author (2022)

Conclusions

From the results of community service (PKM) designing a Microsoft Access-based accounting recording system for UMKM Harapan Jaya Workshop, there are several conclusions, namely:

1. Harapan Jaya Workshop, which initially did not record transactions in detail, so it did not know for certain whether the financial condition of its business was in good condition or not. However, with the existence of a computer-based accounting recording system that has been designed, it can make it easier for business owners to record business transactions, then find out information about cash movements that occur during a certain period, find out if the business is in a profit or loss state, and also find out information about sales of services provided. done.
2. 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, Harapan Jaya Workshop felt helped by the existence of a system that had been created for the needs of recording transactions.
3. The existence of this system also makes it easier for business owners to make decisions for their business because business owners can easily access their financial information.

References

Indonesia, Ikatan Akuntan. 2011. "P s a K." 30 (revisi).

Sugiyono, P. D. (2018). *Metode Penelitian Kuantitatif, Kualitatif, dan R&D*. Bandung: Alfabeta.

Yusuf, A. M. (2014). *Kuantitatif, Kualitatif, & Penelitian Gabungan*. Jakarta: Kencana.