# DESIGN OF COLLECTION SWEETIE MICROSOFT ACCESS-BASED ACCOUNTING RECORDING SYSTEM

**Meily Juliani[1], Jennica[2]**
Universitas Internasional Batam
Email of correspondence: meily.juliani@uib.ac.id[1], 1942062.jennica@uib.edu[2]

**Abstract**

Collection Sweetie is a Micro, Small, and Medium Enterprise (MSME) that still use manual accounting transactions. This can cause time inefficiency in preparing financial report and information becomes inaccurate so that business owners don't know the condition of their business well or to make good decisions. The design of an accounting system using Microsoft Access is carried out to assist MSME in overcoming the problem of using manual accounting records. The data collection method is carried out by observing and interviewing the owner of MSME. The output generated from designing an accounting system using Microsoft Access includes administrative bookkeeping and reports. The output of administrative bookkeeping includes a list of accounts, inventory, supplier, general journal, purchase journal, sales journal, and other journals. Output reports include inventory card, purchase report, sales report, financial position, income statement, and changes in equity. By designing an accounting system using Microsoft Access, it can make it easier for owners to record company transactions and become more efficient so that they can produce more accurate and reliable financial reports.

**Keywords:** *Microsoft Access, Accounting System, Financial Report*

## Introduction

Micro, Small, and Medium Enterprises (MSMEs) are one of the business activities that can help to expand employment and have a role in the process of welfare and improve people's lives (Hanim et al., 2022). MSMEs contributed to the Indonesia's economy with a GDP contribution of 61,07% (Dewi, 2020). Therefore, MSMEs play an important role in achieving national economic stability. Even though MSMEs can make a positive contribution to the economy, there are still some limitations in running MSMEs. One of the limitations is the accounting records are still done manually by the owner of MSMEs. This can cause information to be inaccurate so the business owners don't know the business well so the owner can't make a good decision for the business (Mashuri & Ermaya, 2021). The solution to this limitation is to use a system for accounting records by utilizing technology that is still growing. The functions of this system-based accounting record are to process transaction data and to produce more accurate financial reports (Sugesti & Nilawati, 2022).

Collection Sweetie has been operating for 14 years but still does the daily transactions using manual record and doesn't keep complete sale and purchase transaction records. When receiving inventory from a supplier, the owner does not recording the transaction as well as when a customer makes a purchase so the owner doesn't really know the amount of inventory that is still available. In addition, there is also no clear record of operational costs. This makes business owner unable to know the profit or loss as well as the clarity of money going in and out of the business operations, thereby influencing the decision making by the owner. Based on the background of the problem, the scope of this community service project is to design a Microsoft Access-based accounting system that is easy to use by business owner to record transactions and to presenting financial reports by applicable accounting standards.

**Methods**

This community service activity used primary data obtained through observations and interviews with informants. According to Sugiyono in Syahdan et al. (2021), observation is a data collection technique that is carried out by directly observing a research object to obtain information about the conditions and circumstances that are currently occurring. Observation activities are carried out by the author to find out how the business processes are taking place at Collection Sweetie. From this observation activity, the writer can find problems that are being faced by Collection Sweetie. According to Sugiyono in Makbul (2021), interview is a data collection technique that is carried out by communicating verbally in the form of questions and answers to obtain information directly. The author conducted interviews directly with business owner to obtain other information that could not be found during observation activities.

This community service activity is carried out at Collection Sweetie which is located in BCS Mall first floor Block F2 No. 02. The activity was held from June 1 to December 31, 2022. At the beginning of the implementation period, which is in June, researcher surveyed the location and explained the purpose of this activity and asked for approval from MSMEs owner to become a partner. In this period, researcher also identified and analyzed problems by doing observation and interview with the business owner. In July, researcher prepared the proposal report based on the information obtained. Furthermore, researcher conducted more observations and interviews to find out the business process flow within the MSME and to collect data from the owner that would be used as a guide in creating the system. After that on August, researcher began to designed the accounting system that suits the needs of Collection Sweetie. Then after the system has been designed, researcher presented and explained the system to the owner and staff in October and they start to implemented the system. Then in November, the supervisor of this activity made a visit to the MSME to evaluate the staff. The total budget needed to carrying out this activity was Rp 5,000,000 which can be specified in the table below:

Table 1.
Budgeting

| No | Activity Plan | Budget Type | Volume | Unit | Unit Price | Total |
|----|---------------|-------------|--------|------|------------|-------|
| 1 | Observation and interview | Consumption cost | 5 | time | Rp 150,000 | Rp 750,000 |
| | | Transportation cost | 5 | time | Rp 150,000 | Rp 750,000 |
| | | Internet cost | 5 | time | Rp 100,000 | Rp 500,000 |
| | | | | | | |
| 2 | Output design | System design cost | 1 | piece | Rp 1,000,000 | Rp 1,000,000 |
| | | | | | | |
| 3 | Output implementation assistance | Transportation cost | 5 | time | Rp 150,000 | Rp 750,000 |
| | | Internet cost | 5 | time | Rp 150,000 | Rp 750,000 |
| | | | | | | |
| 4 | Report | Consumable cost (stationery) | 5 | piece | Rp 50,000 | Rp 250,000 |
| | | Additional cost | 5 | piece | Rp 50,000 | Rp 250,000 |
| | | | | | | |
| **TOTAL BUDGET** | | | | | | Rp 5,000,000 |

## Result and Discussion

There are three stages to do this community service activity which are the preparation, implementation, assessment and reporting stage. In the preparation stage, researcher conduct a survey to find the suitable MSMEs and makes observations, interviews, and find out the problems to make the proposal report. In the implementation stage, researcher conducting another observations and interviews to collect the information and data needed to design the accounting recording system. After the accounting system has been designed, researcher explains and implements the system to the owner and staff of the MSME. After the owner and staff successfully implemented the system, in the assessment and reporting stage, supervisor visits and evaluates the owner and staff of the MSME and researcher also obtains evaluation from the owner.

The system has the following output consists of:

1. **Main Menu**

   Main menu is the first screen that will appears when the user opens the system. The function of the main menu is to make it easier for users to access and open the forms and reports in the system. The main menu consists of list menu, transaction menu, and report menu.

   Picture 1.
   Main Menu

   

   Source: Author (2022)

2. **List Menu**

   List menu is a menu that contains forms for master data such as chart of account, inventory data, and supplier data. Master data includes information that is permanent or rarely changed. The home button at the top left is used to return to the main menu.

   Picture 2.
   List Menu

   

   Source: Author (2022)

3. **Chart of Account**

   Chart of account form contains a list of accounts used for recording MSMEs transactions. The fields that must be filled in on this form are header account no, header account name, account no, and account name. In this form there are also several buttons designed to make it easier for users to fill out the form. These buttons consist of the right arrow button to view the next data and the left arrow button to view the previous data. The save button is used

to save the data that has been created, the new button is used to add data, and the delete button is used to delete unwanted data.

Picture 3.
Chart of Account

4.  **Inventory List**

Inventory form contains a list of goods sold by MSMEs. This form was made so that the owner can find out the list of inventories owned. The fields that must be filled in on this form are item no, item name, item quantity, and purchase price. The purchase price is the price when MSMEs purchase goods with a supplier. In this form there are also several buttons designed to make it easier for users to fill out the form. These buttons consist of the right arrow button to view the next data and the left arrow button to view the previous data. The save button is used to save the data that has been created, the new button is used to add data, and the delete button is used to delete unwanted data.

Picture 4.
Inventory List

5.  **Supplier List**

Supplier form contains a list of suppliers. This form is used to register supplier data that works with MSMEs. In this form, there are two fields that must be filled which are supplier no and supplier name. In this form there are also several buttons designed to make it easier for users to fill out the form. These buttons consist of the right arrow button to view the next data and the left

arrow button to view the previous data. The save button is used to save the data that has been created, the new button is used to add data, and the delete button is used to delete unwanted data.

Picture 5.
Supplier List



Source: Author (2022)

## 6. Transaction Menu

Transaction menu is a menu that contains forms such as general journal, purchase journal, sales journal, and other journals. The form in the transaction menu is used to record MSMEs financial and non-financial transactions. The home button that is on top left is used to return to the main menu.

Picture 6.
Transaction Menu



Source: Author (2022)

## 7. General Journal

General journal form serves to record financial and non-financial transactions. This general journal form also serves as an adjusting journal at the end of the year. The fields that must be filled in on this form are transaction no, transaction date, description, account no, debit, and credit. In the account no field, there is a dropdown feature to make it easier for users when choosing an account name for recording transactions. In this form there are also several buttons designed to make it easier for users to fill out the form. These buttons consist of the right arrow button to view the next data and the left arrow button to view the previous data. The save button is used to save the data that has been created, the new button is used to add data, and the delete button is used to delete unwanted data.

Picture 7.
General Journal



Source: Author (2022)

**8. Purchase Journal**

Purchase journal form serves to record transaction when MSMEs purchase goods from supplier. The fields that must be filled in on this form include purchase no, purchase date, supplier no, description, item no, item quantity, and purchase price. In the item no field, there is a dropdown feature to select the name of the item purchased. There is also a dropdown feature on supplier no field to select the name of the supplier. The total field doesn't need to be filled because the total column can appear automatically. In this form there are also several buttons designed to make it easier for users to fill out the form. These buttons consist of the right arrow button to view the next data and the left arrow button to view the previous data. The save button is used to save the data that has been created, the new button is used to add data, and the delete button is used to delete unwanted data.

Picture 8.
Purchase Journal



Source: Author (2022)

**9. Sales Journal**

Sales journal form serves to record transaction when customers buy goods from MSMEs. The fields that must be filled in on this form are sales no, sales

date, description, item no, item quantity, and item price. In item no field, there is a dropdown feature to select the name of the item purchased. The total field doesn't need to be filled because the total column can appear automatically. In this form there are also several buttons designed to make it easier for users to fill out the form. These buttons consist of the right arrow button to view the next data and the left arrow button to view the previous data. The save button is used to save the data that has been created, the new button is used to add data, and the delete button is used to delete unwanted data.

Picture 9.
Sales Journal



Source: Author (2022)

10. **Cash Receipt Journal**

Cash receipt journal serves to record transaction when MSMEs receive cash. This form is intended so that MSMEs can find out how much cash comes in during a period. The fields that must be filled in on this form are transaction no, transaction date, description, account no, debit, and credit. In account no field, there is a dropdown feature to make it easier for users to choose an account name for recording transactions. In this form there are also several buttons designed to make it easier for users to fill out the form. These buttons consist of the right arrow button to view the next data and the left arrow button to view the previous data. The save button is used to save the data that has been created, the new button is used to add data, and the delete button is used to delete unwanted data.

Picture 10.
Cash Receipt Journal



Source: Author (2022)

11. **Cash Disbursement Journal**

Cash disbursement journal form serves to record MSMEs cash disbursement transactions. This form is intended so that the owner can find out the total cash disbursements in a certain period. The fields that must be filled in on this form are payment no, purchase no, date payment, description, and amount. In this form there are also several buttons designed to make it easier for users to fill out the form. These buttons consist of the right arrow button to view the next data and the left arrow button to view the previous data. The save button is used to save the data that has been created, the new button is used to add data, and the delete button is used to delete unwanted data.

Picture 11.
Cash Disbursement Journal



Source: Author (2022)

12. **Report Menu**

Report menu is a menu that contains MSMEs financial reports which include important information to assist the decision-making process by the owner. Owner can display financial reports in accordance with the desired date that can be filled in column from and to. The home button at the top left is used to return to the main menu.
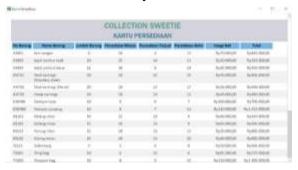
Picture 12.
Report Menu



Source: Author (2022)

13. **Inventory Card**

Inventory card is a report that includes detailed information about stock turnover that occurs during one period so that MSMEs can control and know the remaining inventory at the end of each period.

Picture 13.
Inventory Card



Source: Author (2022)

## 14. Payable Report

Payable report is a report that includes information about the amount of the debt owed by MSMEs to each supplier. This report serves to control payment and find out the remaining balance that still needs to be paid to each supplier. Payment field shows the balance of payment that have been paid to suppliers and balance field shows the remaining balance that still needs to be paid to the suppliers.

Picture 14.
Payable Report



Source: Author (2022)

## 15. Sales Report

Sales report is a report that includes MSMEs sales transaction data in one period. This report is intended for MSMEs to know and evaluate whether the income generated by MSMEs during a certain period has increased or decline.
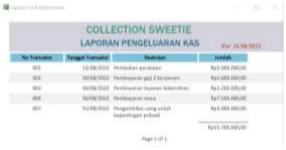
Picture 15.
Sales Report



Source: Author (2022)

## 16. Cash Disbursement Report

Cash disbursement report is a report that includes information regarding cash payment transactions made by MSMEs. This report is intended for MSMEs to know and control cash disbursements in one period.

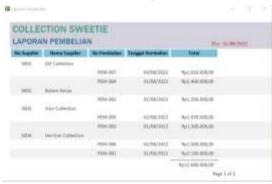Picture 16.
Cash disbursement Report



Source: Author (2022)

## 17. Purchase Report

Purchase report is a report that includes MSMEs purchase transactions data in one period. This report serves to find out the price of goods purchased from suppliers so that on subsequent purchases, MSMEs can negotiate with suppliers to get a lower price. In addition, the owner can also find out the amount inventory price that enters each period through the purchase report.

Picture 17.
Purchase Report



Source: Author (2022)

18. **Financial Position**

Financial position is a financial report that includes information regarding the assets, liabilities, and capital owned by MSMEs in a certain period. This report is intended so that owners can find out the financial condition of MSMEs to make strategic decisions for the development of MSMEs.

Picture 18.
Financial Position



Source: Author (2022)

19. **Income Statement**

Income statement is a financial report that includes information regarding incomes generated and expenses borne by MSMEs in one period. This report serves to evaluate and find out the development of MSMEs through profits or losses generated by MSMEs during a certain period.
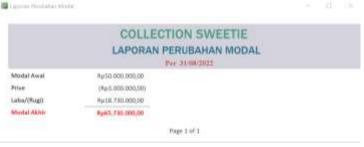
Picture 19.
Income Statement



Source: Author (2022)

## 20. Statement of Changes in Equity

Statement of changes in equity is a financial report that includes information regarding the capital owned by MSMEs in a period. This report works to find out changes in MSMEs capital during one period and what things cause the change in capital.

Picture 20.
Statement of Changes in Equity



Source: Author (2022)

## Conclusions

The outputs generated from the system namely bookkeeping administration and financial reports can help MSMEs in recording their operational transactions to be more detailed and organized. Therefore, owners can find out the company's condition clearly, business owners can monitor the amount of inventory and debt

owned to the suppliers, and they also can control the business's cash disbursement. Also, the system can provide financial reports in a short time so that owners can make the right decisions for the business.

The system is designed according to the needs of MSME so there still are some shortcomings in the system designed which is the lack of receivable report. Therefore, future researchers are expected to be able to create and design a more detailed and complete accounting system to cover the shortcomings of the system designed for this activity.

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