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Design And Preparation Of The Accounting Recording System Of Rezekindo Makmur Sentosa Store

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Abstract

Rezekindo Makmur Sentosa store is one of the Micro, Small and Medium Enterprises (MSMEs) in Batam City, engaged on fruit market sector. This business is located at Komplek Nagoya Newton Blok E No. 1-2, Jodoh. Rezekindo Makmur Sentosa is a fruit shop for both imported and local fruits. Rezekindo Makmur Sentosa store still uses a simple accounting recording system, namely manual recording of all sales, purchases and stock inventory transactions. Every transaction that occurs is only recorded manually, so that transactions are not systematically arranged and cannot produce financial reports that can provide clear information to business owners. the method used in collecting data is by observing and interviewing. This activity resulted in accounting records designed by student in the form of a Microsoft Access program so entrepreneurs can easily make records and the system can automatically generate the financial reports. This system can also improve business flow to more efficient and effective business operations.

Keywords: *Financial Statement, Microsoft Access, Accounting Records*

Introduction

In the world of MSME, there are some Indonesian people who use manual methods such as recording stock, sales, income, expenses, profit and loss using books or Microsoft Excel. One of the uses of technology that can help MSME and develop to date is E-accounting. E-accounting is a system that is applied to keep records and prepare financial reports (Sunardi et al., 2019). In addition, e-accounting can also regulate work procedures to be used by a business to record, compile and collect processed transaction data (Ahyar et al., 2020).

Rezekindo Makmur Sentosa store is one of the Micro, Small and Medium Enterprises (MSMEs) in Batam City which is engaged on fruit market sector. This business is located at Komplek Nagoya Newton Blok E No. 1-2, Jodoh, to be precise, in front of Salon Isabela. Rezekindo Makmur Sentosa store is a fruit shop for both imported and local fruits. The vision carried out by Rezekindo Makmur Sentosa store is to become a marketer who sells all types of available fruit. Meanwhile, the mission of Rezekindo Makmur Sentosa is expanding connections with fruit suppliers, providing fresh, cheap and healthy fruit and providing the best service in quality and quantity for customers. Rezekindo Makmur Sentosa operates every Monday to Sunday from 08.00 WIB to 21.30 WIB.

Rezekindo Makmur Sentosa store is also an MSME that experiences problems regarding accounting records. Stores only use manual notes to record every sales transaction and to record stock counts manually per month. In addition, there is no detailed record of purchases. This makes the owner unable to know the advantages and disadvantages of business operations so that it can influence decision making. Therefore, the authors decided to help Rezekindo Makmur Sentosa store by creating an accounting recording system through the Microsoft Office Access application in providing accurate financial reports. Therefore, the authors compiled a community service report with the title "Design and Compilation of a Microsoft Access-Based Accounting System at the Rezekindo Makmur Sentosa Store".

Methods

The data collection technique used is as follows (Benuf et al., 2019):

1. Interview

The purpose of doing this technique is to get the results or answers needed in the research (Wilinny *et al.*, 2019). The author conducted interviews with store managers to obtain information related to the data needed to carry out accounting records.

2. Observation

This technique is a direct observation of the research object by directly reviewing the conditions and activities carried out by the research object (Hasanah, 2017). The author observes the process of recording transactions and describes the obstacles faced by the Rezekindo Makmur Sentosa Store.

The schedule for carrying out this activity starts on June 1, 2022 to December 31, 2022.

Table 1.

Schedule of Rezekindo Makmur Sentosa Community Service Activities

No	Kegiatan	Tanggal Pelaksanaan
1	Search for cooperation partners	01 June -15 June 2022
2	Analysis of the operational activities of the Rezekindo Makmur Sentosa Store	20 June 2022
3	Make proposals and certificates of community service activities	21 June – 30 June 2022
4	The signing of the Community Service Activity proposal by Rezekindo Makmur Sentosa store	01 July – 08 July 2022
5	Submit a Community Service Activity proposal to the supervisor	20 July 2022
6	The process of collecting data and designing accounting systems	01 August – 30 November 2022
7	System testing and implementation	01 December – 31 December 2022
8	Preparation of reports on community service activities	01 September – 31 December 2022

The following details the budget for community service activities:

Table 2.
Details of the Budget for Rezekindo Makmur Sentosa Community Service Activities

No	Activity Plan	Budget Type	Volume	Unit	Price	Amount
1	Partner Search and location survey	Transportation costs	3	Time	Rp 20,000	Rp 60,000
		Consumption costs	2	Time	Rp 150,000	Rp 300,000
		Internet connection fee	2	Time	Rp 50,000	Rp 100,000
2	Delivery of MoA and MoU	Transportation costs	1	Time	Rp 20,000	Rp 20,000
3	System Planning	System planning cost	1	Piece	Rp 4,270,000	Rp 4,270,000
4	Report generation	Cost of consumable	5	Time	Rp 50,000	Rp 250,000
TOTAL BUDGET						Rp 5,000,000

Result and Discussion

The purpose of this community service activity is to help find solutions or problems faced by the Rezekindo Makmur Sentosa Store. The report results obtained from the system are expected to help MSME in making decisions. The system designed for this activity consists of several forms.

1. Main Menu

On the main menu, there is a list menu, transaction menu, and financial reports. The list menu function is to record account data, customer data, supplier data and inventory data.

Picture 1.
Main Menu



Source: Author (2022)

Picture 2.
List Menu



Source: Author (2022)

a. Chart of Account

In the list of chart of accounts, there are account id, account elements, account numbers and account names. The account id serves as the number on the head of the account. The account element serves as the name for the head of the account. The account number serves as the numbering detail for each account. The account name serves as the name details of an account. The list of accounts designed can be seen in picture 3.

Picture 3.
Chart of Account



Source: Author (2022)

b. Customer Menu

In the customer list, there is a customer code, customer name, and customer address. The customer data submenu is used to access and fill in customer information, which requires filling in data on the customer name, customer code, and customer address. The designed customer form can be seen in picture 4.

Picture 4.
Customer



Source: Author (2022)

c. Supplier Menu

The supplier submenu is used to access and fill in inventory supplier data information. Supplier name is inputted with the supplier's name, supplier code is inputted with the supplier's number, then supplier's address is inputted with the address where the supplier's business operates. The supplier form can be seen in picture 5.

Picture 5.
Supplier



Source: Author (2022)

d. Inventory Menu

The fruit inventory list is used to access and fill in the initial inventory each month. Name of fruit is inputted with the name of the supply of fruit, code of the fruit is inputted with a number which identifies the supply of the fruit. While the purchase price is filled with the price at the time of purchase of the fruit, the selling price is filled with the price after the markup which is the selling price of the inventory. List of designed supplies can be seen in picture 6.

Picture 6.
Inventory Menu



Source: Author (2022)

2. Transaction Menu

The purpose of the transaction menu is to make it easier for users to input transaction data according to the transactions that occur. The cross button is a logout button which functions to close the system when not in use.

Picture 7.
Transaction Menu



Source: Author (2022)

a. General Journal

The general journal contains a collection of transactions other than sales and purchases. The general journal form contains the transaction number, date, and description. The transaction number can be input with numbers or a mixture of letters and numbers, while the transaction date is the date the transaction occurred. A description of what the transaction is about. In the detailed journal table, there

are account numbers, account names, debits and credits. The account number and account name are the accounts used in inputting transactions, while debits and credits contain the nominal value of the transaction. The designed general journal can be seen in picture 8.

Picture 8.
General journal



Source: Author (2022)

b. Cash Receipt and Cash Disbursement

The cash receipt form contains various transactions related to incoming cash, while the cash disbursement form contains various transactions related to cash out. The cash receipt form contains the voucher number, receipt date, receipt amount, and description. The voucher number is inputted with numbers or a mixture of letters and numbers, while the date of receipt is the date the transaction occurred. A description of what the transaction is about. In the detail receipt table, there is an account number, account name, amount and memo. The account number and account name are the accounts used in inputting transactions, while the amount contains the total amount of the transaction. The designed cash receipts can be seen in picture 9.

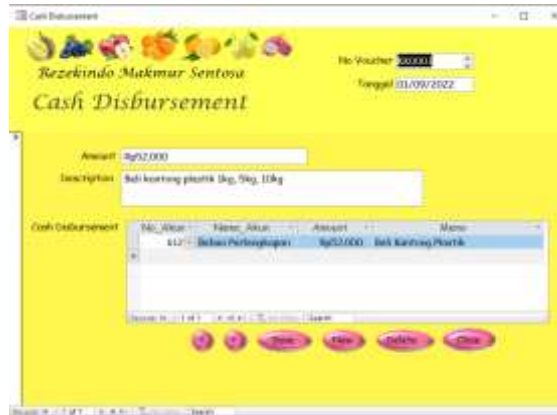
Picture 9.
Cash Receipt



Source: Author (2022)

The cash disbursement form contains the voucher number, date of issue, amount of disbursement, and description. The voucher number is inputted with numbers or a mixture of letters and numbers, while the issuance date is the date the transaction occurred. A description of what the transaction is about. In the detailed expenditure table, there are account numbers, account names, amounts and memos. The account number and account name are the accounts used in inputting transactions, while the amount contains the total amount of the transaction. The planned cash disbursements can be seen in picture 10.

Picture 10.
Cash Disbursement



Source: Author (2022)

c. Purchase Form and Sales Form

The purchase form is used to access and fill in data for every purchase process that occurs at MSMEs, while the sales form is used to access and fill in every sales process that occurs at MSMEs. No. of purchase is inputted with numbers or a mixture of letters and numbers, date of purchase is filled in accordance with the date of purchase, supplier's name is inputted with the name of the supplier at the time of purchasing the goods, then the information is filled in according to the purchase description. In the purchase detail table, there is a fruit code, fruit name, quantity, unit, purchase price and total. Fruit code and fruit name are types of fruit that are listed in the inventory list in inputting transactions. Quantity is the amount of how many pieces of fruit purchased in units of either fruit or kg. while the purchase price is the price when buying fruit. The purchase form can be seen in picture 11.

Picture 11.
Purchase Form



Source: Author (2022)

The sales number is inputted with numbers or a mixture of letters and numbers, the date of sale is filled according to the date the sale occurred, the customer's name is filled with the name of the customer at the time of selling the fruit, then the information is filled in according to the sales description. In the detailed sales table, there is a fruit code, fruit name, quantity, unit, selling price and total. Fruit code and fruit name are types of fruit that are listed in the inventory list in inputting transactions. Quantity, namely the number of how many pieces of fruit

are sold in units of either fruit or kg. while the selling price is the price when selling fruit. The sales form can be seen in picture 12.

Picture 12.
Sales Form



Source: Author (2022)

3. Financial Report Menu

After selecting a financial report on the main menu, a financial report display will appear which can be used to access the financial position report, profit and loss report, sales report, purchase report, cash movement report, and inventory report.

Picture 13.

Financial Report Sub-Menu Display



a. Financial Position Report

Financial position is used to access reports of financial position that have been carried out by MSME. The report of financial position has data in the form of assets, liabilities and capital.

Picture 14.

Financial Position Report

Rezekindo Makmur Sentosa			Laporan Posisi Keuangan	
			Per September 30, 2022	
Aset				
100	111	Baca	Rp7.000.000,00	
100	112	Bank	Rp0,00	
100	113	Perdagangan	Rp0,00	
100	114	Persediaan	Rp10.000.000,00	
100	115	Sewa dibayar dima	Rp0,00	
			Rp17.000.000,00	Rp17.000.000,00
Liabilitas				
200	211	Hutang Usaha (Rp 50.000.000,00)		
200	212	Hutang Lainnya	Rp0,00	
200	213	Hutang Dagang	Rp0,00	
			(Rp 50.000.000,00)	
Ekuiti				
300	311	Setoran Pemodal (Rp 7.000.000,00)		
			(Rp 7.000.000,00)	
			(Rp 10.000.000,00)	(Rp 10.000.000,00)

Source: Author (2022)

b. Income Statement Report

The income statement is a part of the financial statements in a certain accounting period which contains the company's income and expenses, then

produces a net profit/loss. The income statement contains accumulated sales and expenses incurred. This report consists of income and expenses during the current period, both operating and non-operating expenses.

Picture 15.

Income Statement Report

Revenue		
400	400 Penjualan	(Rp 34.791.000)
400	411 Retur Penjualan	
400	412 Retur Penjualan	
		Rp 34.791.000
Cost of Goods Sold		
500	500 Cost of Goods Sold	
500	511 Perangan Pembelian	
500	512 Retur Pembelian	
Expenses		
600	600 Babas Gaji	Rp 12.000.000
600	611 Babas Sewa	Rp 12.000.000
600	633 Babas Perawatan	Rp 175.000
600	603 Babas Listrik, Air dan Gas	Rp 15.000
600	604 Babas Transport	Rp 50.000
		(Rp 26.897.000)
Laba(Rugi) Periode Berjalan		Rp 7.894.000

Source: Author (2022)

c. Sales Report and Purchase Report

The sales report contains a collection of sales transactions. Sales serves to accumulate sales transactions to existing customers, while the purchase report contains a collection of purchase transactions. Purchasing serves to accumulate purchase transactions to existing suppliers.

Picture 16.

Sales Report

No. Penjualan	Tanggal	Nama Pelanggan	Total
52001	01/09/2022	Cash	Rp 15.000
52001	01/09/2022	Cash	Rp 40.000
52002	01/09/2022	Asihani	Rp 15.000
52003	01/09/2022	Asihani	Rp 40.000
52003	01/09/2022	Cash	Rp 275.000
52003	01/09/2022	Cash	Rp 1.794.000
52004	01/09/2022	Cash	Rp 440.000
52005	03/09/2022	Vivita	Rp 450.000
52006	03/09/2022	Vivita	Rp 495.000
52006	03/09/2022	Amai	Rp 15.000
52006	03/09/2022	Amai	Rp 43.000
52007	03/09/2022	Toko Mitra Bank	Rp 179.000
52007	03/09/2022	Toko Mitra Bank	Rp 400.000
52007	03/09/2022	Toko Mitra Bank	Rp 180.000

Source: Author (2022)

Picture 17.
Purchase Report

No. Pembeli	Tanggal	Nama_Supplier	Total
PO01	06/09/2022	HARCO	Rp900.000
PO01	06/09/2022	HARCO	Rp2.275.000
PO01	06/09/2022	HARCO	Rp1.875.000
PO01	06/09/2022	HARCO	Rp1.175.000
PO02	06/09/2022	HARCO	Rp2.000.000
PO02	06/09/2022	HARCO	Rp2.700.000
PO03	12/09/2022	SANPRES	Rp400.000
PO03	12/09/2022	SANPRES	Rp4.000.000
PO04	12/09/2022	SANPRES	Rp1.500.000
PO04	12/09/2022	SANPRES	Rp2.500.000
Total Pembelian			Rp23.275.000

Source: Author (2022)

d. Inventory Card Report

Inventory report is a report that presents data regarding incoming and outgoing inventory in a company.

Picture 18.
Inventory Report

Kode_Arah	Nama_Sah	Harga_Persediaan Awal	Persediaan Awal	Ter jual	Persediaan Akhir	Harga_Persediaan Akhir
00000	Penggar Hitam	Rp1.875.000	75	30	45	Rp1.125.000
00000	Penggar Hitam	Rp1.875.000	75	15	60	Rp1.500.000
00000	Penggar Biru	Rp2.250.000	75	10	65	Rp1.080.000
00000	Penggar Hitam Merah	Rp7.575.000	75	35	40	Rp1.700.000
00000	Paper Merah	Rp2.000.000	100	30	70	Rp1.400.000
00000	Paper Hijau	Rp2.100.000	100	40	60	Rp1.250.000
00000	Book Hoga Merah	Rp2.300.000	100	10	90	Rp1.275.000
00000	Book Hoga Putih	Rp190.000	100	45	55	Rp111.000
00000	Ersten Lokal	Rp4.000.000	200	100	100	Rp1.000.000
00000	Ersten Mustang King	Rp15.000.000	100	15	85	Rp5.250.000
00000	Ersten Mudi	Rp1.500.000	75	5	70	Rp1.440.000
00000	Ersten Rigma	Rp1.800.000	100	10	90	Rp1.040.000
00000	Ersten Sagar	Rp10.000.000	100	10	90	Rp1.90.000

Source: Author (2022)

e. Cash Movement Report

The cash movement report is a report that presents data regarding cash in and cash out in a company. The cash movement report displays several items including transaction no, date, account no, description, initial inventory value, nominal cash in, nominal cash out and cash ending balance. The appearance of the designed cash movement report can be seen in picture 19.

Picture 19.
Cash Report

No. Transaksi	Tanggal	No. Akun	Keterangan	Debit	Kredit	Saldo
000001	01/09/2022	111	Saldo Awal Kas (Rp. 100.000)			Rp. 100.000
000002	01/09/2022	111	Saldo Awal Kas (Rp. 100.000)			Rp. 100.000
000003	01/09/2022	111	Saldo Awal Kas (Rp. 100.000)			Rp. 100.000
000004	01/09/2022	111	Saldo Awal Kas (Rp. 100.000)			Rp. 100.000
000005	01/09/2022	111	Saldo Awal Kas (Rp. 100.000)			Rp. 100.000
000006	01/09/2022	111	Saldo Awal Kas (Rp. 100.000)			Rp. 100.000
000007	01/09/2022	111	Saldo Awal Kas (Rp. 100.000)			Rp. 100.000
000008	01/09/2022	111	Saldo Awal Kas (Rp. 100.000)			Rp. 100.000
000009	01/09/2022	111	Saldo Awal Kas (Rp. 100.000)			Rp. 100.000
000010	01/09/2022	111	Saldo Awal Kas (Rp. 100.000)			Rp. 100.000
000011	01/09/2022	111	Saldo Awal Kas (Rp. 100.000)			Rp. 100.000
000012	01/09/2022	111	Saldo Awal Kas (Rp. 100.000)			Rp. 100.000

Source: Author (2022)

Conclusions

Based on the results of observations, analysis and interviews with the Rezekindo Makmur Sentosa Store, it can be concluded that these store record financial transactions manually and do not have a system to record financial transactions. The output of the accounting recording system that the author designed is a Microsoft Access-based accounting system. This system is a practical system to implement which is easy for store to understand and easy to operate because it is not based on accounting theory, so store do not need to increase costs by recruiting new people who understand accounting. The benefits felt by Rezekindo Makmur Sentosa store with this system are that employees do not need to do calculations manually in making financial books. From this system, business owners can see the number of sales achieved both per day and per month and can accurately determine profit and loss. As for the recommendations that will be given to the Rezekindo Makmur Sentosa store, namely as the Rezekindo Makmur Sentosa store develops in terms of the number of customers, transaction volume, the operational system that is designed must also be developed so that it becomes a full accounting recording system.

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