Accounting System Software Based On Microsoft Access At Mie Pangsit Harum

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Abstract

Due to the lack of an accounting recording system at Mie Pangsit Harum Company, transactions are recorded manually. Therefore, inefficiencies and risks are associated with the accuracy and completeness of the reports required for making decisions. This community service aims to build an accounting system using Microsoft Access that scopes include form, bookkeeping system, and financial reporting. The data collection methodology was obtained from interviews and technical observations with partners. The output of bookkeeping software includes account list and ledger. Moreover, transactions output includes general journal form, purchase form, and sales form. After bookkeeping, we generate system around financial report such as statement of profit or loss, statement of financial position, statement of cash disbursement, purchase report, and sales report. The output would guide SMEs in knowing financial conditions for making better decision to increase their sales and controlling expenses.

Keywords: *Accounting Software, Financial Reports, Microsoft Access*

Introduction

Development is an effort to increase the ability of the community so that it can influence its future. Development leads to changes in a better direction than the previous standard of living. Development in the era of globalization relies heavily on the economic sector as a measure of success by the government. Development that only prioritizes centralized and uneven growth coupled with an imbalance in social, political, and economic life, development will be fragile. Therefore, development must include the role of the community as the main actor and as the party who will feel the development. The role of society in national development, especially in economic development, is Micro, Small and Medium Enterprises (Fidela *et al.,* 2020). Therefore, the position of Micro, Small and Medium Enterprises (MSMEs) in the national economy has an important and strategic role (Sarfiah *et al.,* 2019). Micro, small, and medium enterprises (MSMEs) play an important role in the Indonesian economy. Based on data from the Ministry of Cooperatives and Small and Medium Enterprises (Kemen

KUKM), in 2012 there were around 56.6 million SMEs or around 99.9 percent of all companies in Indonesia. These MSME units employ around 107.7 million workers, or more than 97.2 percent of the total workers in this country. However, various constraints and obstacles have made the development potential of SMEs less than optimal. Data from the Ministry of KUKM shows that the MSME sector contributed only 57.5 percent to total national income in 2012, much smaller than its contribution to total employment in the same year. At the same time, only 14.1 percent of total national exports and 51.1 percent of total real investment in Indonesia come from MSMEs (Juita, 2016). In carrying out business activities, MSME business actors are faced with various complex problems. This is related to the existence of various kinds of business transactions that continue to grow in line with business activities (Yopie & Robin, 2023). Apart from the increasing complexity of business activities and various transactions, automatically operational activities are also increasingly diverse (Astuti, Puji, Saptantinah, 2010; Nabiha & Jurnali, 2020). Thus, it is necessary to manage business activities so that operational activities can be well controlled (Edi & Tania, 2018). The obstacles faced by the majority of Micro, Small and Medium Enterprises are related to a lack of understanding of how a good accounting system works in preparing financial reports for business control. The accounting system consists of various procedures that regulate various steps that must be carried out so that a company can run efficiently and effectively. The more complex a company's operational activities, the more important the accounting system to implement. This is intended so that the company's operational activities can run efficiently and effectively (Sembiring & Elisabeth, 2018).Mie Pangsit Harum has been operating for approximately 11 (eleven) years. However, the recording of transactions carried out by this business is manual so that errors still occur in the recording. Errors that occur will cause the records that are made to be less accurate and cannot be used for stakeholder purposes. In addition, partners are still unable to produce financial reports that can be a reference for making decisions. If partners have accounting records that are automatic and directed, partners are expected to be able to carry out internal controls better. Good internal control will have an impact on company activities that can run more efficiently. The reports generated will also be accurate and relevant so that stakeholders can take the right actions for the development of this business.

Methods

Collecting research data using field research and case studies. Field research is a type of research that prepares research designs and testing tools, space costs, respondents, and information. Researchers conducted observations, analyzes and interviews. Apart from that, there is also case study research where

researchers are required to explore the problems being experienced by research subjects. The research data were obtained directly from the research subjects by means of observation and interviews and the research data were primary data. Data collection techniques used by researchers are as follows:

1. Interview

    Interviews were conducted to obtain information regarding company profiles, their activities and problems related to accounting records encountered.

2. Observation

    After conducting interviews with clients, the authors make direct observations to the client's place of business. Observation activities are carried out to determine the condition of the business and activities carried out daily.

3. Documentation

    Then, documentation activities are carried out as evidence that the author made visits and assistance for the implementation of the accounting recording system.
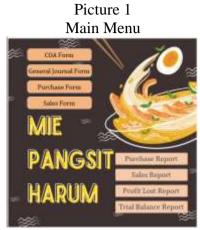
Result and Discussion

In completing this community service, three stages are passed: the preparation, implementation, and evaluation stages and reports. At the preparation stage, the researcher observes and analyses the problems faced by the MSMEs and submits a proposal to solve the problems. at the implementation stage. The researcher collects as much information as possible from interviews and observations and then designs the accounting system. In the last stage, the researcher presented and implemented it to MSMEs and compiled a report as a form of accountability for this community service activity.

The output of the system included:

1. Main menu

    The main menu in the accounting recording system aims to display the form to be inputted and aims to display the form that will output the output data that has been filled in the input form. The form in question is in the form of a master file as well as operational current transaction data. Reports that will be displayed include reports on financial position, profit/loss reports, sales reports, and purchase reports.

Picture 1
Main Menu

Source: Author (2022)

2. Account List
The account list form aims to enter a list of accounts needed by the company in recording partner's daily operational transactions. The account list form created on this system consists of "Acc Header" which aims to indicate that the account includes what elements, and "Acc Details" which aims to enter the account name that appears when inputting transactions.

Picture 2
Chart of Account

Source: Author (2022)

3. Purchase Form
The purchase form aims to input purchase data made by users in company operations. In recording purchases on this system, partners are required to fill in the purchase number, date, supplier, description, method of payment, and what supplies were purchased.

Picture 3
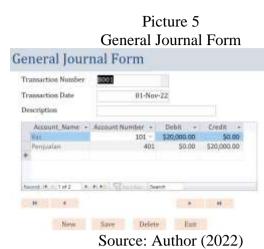Purchase Form

Source: Author (2022)

4. Sales Form

The sales form aims to input sales data made by users in company operations. In recording purchases on this system, partners are required to fill in the sales number, date, description, method of payment, and what inventory is being sold.

Picture 4
Sales Form

Source: Author (2022)

5. General Journal Form

The general journal form works for partners to use this form when making adjusting entries and closing entries. In recording stock adjustments in this system, partners are required to fill in the voucher number, date, description, and any accounts that need to be adjusted.

Picture 5
General Journal Form

Source: Author (2022)

6. Purchase Report

Purchase report is a report in which it provides records of purchases of goods needed for business activities.

Picture 6
Purchase Report

Source: Author (2022)

7. Sales report

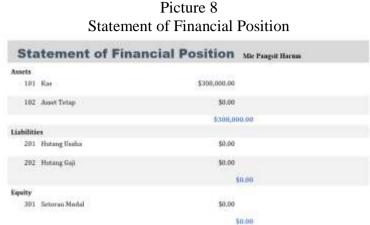The sales report is a report in which it provides records of sales that have been made by the business.

Picture 7
Sales Report

Source: Author (2022)

8. Statement of Financial Position

The statement of financial position is a report in which it provides data on assets, liabilities, and equity for a certain period. So that the reader knows how big the financial condition of the company is.

Picture 8
Statement of Financial Position

Source: Author (2022)

9. Profit loss statement

The profit/loss report is a report that provides data on revenue, cost of goods sold, and expenses owned by the company.

Picture 9
Profit Loss Statement

Source: Author (2022)

The conditions for Mie Pangsit Harum after implementing a Microsoft Access-based accounting recording system are detailed as follows: Recording of transactions has become tidier than before; Partners can find out income, costs, liabilities and capital during business operations and know the condition of their business; Transaction recording becomes more effective and efficient; Partners can make the right decisions based on reports generated by the system.

Conclusions

Based on the information obtained by the authors through observation and interviews, the authors found that Mie Pangsit Harum implemented a manual accounting recording system using makeshift equipment such as books, cash registers, and calculators. So that the resulting financial reports are less than optimal and inaccurate. With a computer-based recording system, it will certainly make it easier for users to record transactions during business operations. Also, it can help users save more time and effort to produce relevant financial reports and exact representations.

Based on the problems faced by partners, the authors aim to create a Microsoft Access-based accounting recording system. This system then makes it easier for partners to record transactions and make the required reports. Reports that are displayed are more relevant and accurate, so that the owner partners can make decisions for the continuity of business operations.

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