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## **Design of Accounting System by using Microsoft Access on PT. Kisuja Wisata Tours & Travel**

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### **Abstract**

This activity aims to design an accounting record system for business owner. Since the company was established, the company has been doing accounting record manually by using Microsoft Excel. Manual recording is considered as ineffective procedure and it will be hard to find an error if any. Therefore, a systematized accounting record will be more practical so that the company can make decisions easily. First, this activity begins with an interview with the owner to obtain information related such as main activities, internal controls, and others. Then the system was designed by using Microsoft Access 2016 based on company requirements and information. After completing the system, there will be a trial to test the system. Once passed, the system is implemented to the company. The object of this activity is PT. Kisuja Wisata tours & Travel. Through this activity, the business owner can enter transactions through a form and can access financial reports directly.

**Keywords:** *accounting system, transaction, financial report*

### **Introduction**

PT Kisuja Wisata Tours & Travel is a travel company that focus in selling domestic and international airline tickets, ferry tickets, domestic and international hotel reservations, visa making services, incentive tours, and tour packages. The company is located at Ruko Greenland Blok R No. 5, Batam City. The company was founded by Mr. Lim Cung Kiat and Mrs. Dewi who have served as directors since 2002. Since its establishment, the company's finance has been held by Mrs. Dewi, wife of Mr. Lim Cung Kiat. Before the Covid-19 pandemic, the company had 3-5 employees. However, due to the pandemic, there has been a reduction in employees and so far the company only houses 2 employees. Since Singapore opened the tourist border, the company's activities began to recover. The company operates from Monday to Saturday from 08.30 to 17.00. Since its establishment, the company's operational activities have only been in the office. Every customer who wants to order tickets and use travel services will come to the office directly. By following the time, some customers started to order the ticket by phone. Initially the company just using Facebook for promotion purposes due to its fame in 2008. The bookkeeping of transactions used is still manual by using microsoft excel. The

transactions are entered in 1 worksheet and manually linked to the next worksheet. This procedure takes a long time and if something goes wrong, it can be very difficult to find. When entering the next period, Mrs. Dewi must duplicate the previous document and change the contents of the data. Therefore, manual recording via Microsoft Excel has not been effective. This activity aims to assist PT Kisuja Wisata Tours & Travel in developing its business with a more systematized and organized accounting record. The company will also save more time in compiling reports that will be consideration to make decisions. Moreover, the company has started the operational and has experienced an increase in its activities (Jurnali & Nabiha, 2015). Therefore, the accounting record system must be more structured and systematized to assist the company in evaluating and managing company finance (Wati & Malik, 2021; Itan et al., 2023)

### Method

This activity uses primary data sources collected from the owner directly (Arifin, 2014). As the first step, the author conducted an interview with Mrs. Dewi as the owner and also the holder of the company's finance. As a reference, Mrs. Dewi provided the latest transaction records and the data will also be migrated to the designed system. In addition to the data, the author also asked about the company's internal, background, recording process and other things as a reference in the system making. The system design media used is microsoft access 2016. Once done, a trial will be carried out. A training schedule will be arranged with the company once the systems error are solved.

Table 1.  
Implementation Schedule

No	Date	Activity
1	September 5, 2022 – September 8, 2022	Searching business entity
2	September 9, 2022 – September 10, 2022	Interview and company visit
3	September 11, 2022 – September 15, 2022	Arranging MOU and MOA
4	September 16, 2022 – September 22, 2022	Designing the system
5	September 23, 2022 – September 25, 2022	System trial and revision
6	September 26, 2022 – October 1, 2022	Implementation and monitoring

### Result and discussion

The system design is done by using the microsoft access application. All implemented features are the points that have been discussed with the owner. The following is the output of this activity. There are 3 menus namely main menu, form menu, and report menu. The menus are designed to be interconnected. These menus are also related to the transaction form.

Picture 1.  
Main Menu



Source: Author (2022).

The main menu contains 3 buttons, namely form menu, report menu, and exit. When pressed, the button will direct to the related menu or action.

Picture 2.  
Form Menu



Source: Author (2022).

Picture 3.  
Report Menu



Source: Author (2022).

There are form and report menu which contains several buttons that will direct the user to the form or report they want to open. Same as the main menu, the report menu also contains a button to close the menu.

There are 14 forms designed according to the company's needs, namely customer, supplier, general journal, account code, sales, payment, and purchase forms for airline tickets, ferry tickets, and travel packages. All forms have different features according to their needs.

Picture 4.  
Customer Form

Source: Author (2022).

The customer form is used to fill in customer data who bought airline tickets, ferry tickets, and travel packages. The form contains customer data starting from the code, name, telephone number, along with the address. This data makes it easier for companies to contact customers when needed.

Picture 5.  
Supplier Form

Source: Author (2022).

The supplier form is directed to fill in supplier data that facilitates airline tickets, ferry tickets, and also travel packages. The form contains supplier data starting from the code, name, telephone number, along with the address. This data makes it easier for companies to contact suppliers regarding transaction and product needs.

Picture 6.  
Account Code Form

Source: Author (2022).

The account code form contains the main account number and name and details. Main leads to classification and details is the type of account that is intended. Through this form, users will be able to enter a new account name as needed.

Picture 7.  
General Journal Form

Source: Author (2022).

The general journal form is a place to enter transactions that are not related to sales, purchases, and payments related to sales and purchases and the transactions will be disclosed to general ledger (Gresinda *et al.*, 2022). This form will contain general transactions.

Picture 8.  
Sales Form



Source: Author (2022).

There are three sales forms namely sale of airline tickets, ferry tickets, and travel packages. Each form contains sales number, date of sale, customer name, payment method, description, and transaction details. In the payment method, there are several options such as bank transfer, cash, or will be paid on another day. In the detail section, there is item number purchased, quantity, unit price and total price which will clarify the details of the sales made.

Picture 9.  
Purchase Form



Source: Author (2022).

Same as sales form, there are 3 purchase forms prepared for purchasing of airline tickets, ferry tickets, and travel packages. Each form contains the purchase number, date of sale, customer name, payment method, description, and details. In the detail section, there is the item number purchased, quantity, unit price and total price which will clarify the details of the purchase from the sale made.

Picture 10.  
Payment Form



Source: Author (2022).

There are 3 payment forms that have been prepared for the sale of airline tickets, ferry tickets, and travel packages and for the purchase of travel packages.



The trial balance is prepared to find out the final balance of all accounts from assets to income and expenses (Supra, 2019). The report helps the company to verify the balance of debit and credit balances on each account.

Picture 14.  
Financial Position

Account Name	Balance
1000 Deposito Tetap Tabung	Rp10.000.000,00
1000 Deposito Berjangka Tabung	Rp10.000.000,00
1000 Deposito Berjangka Giro	Rp10.000.000,00
1000 Pinjaman Tetap Tabung	Rp10.000.000,00
1000 Pinjaman Berjangka Tabung	Rp10.000.000,00
1000 Pinjaman Berjangka Giro	Rp10.000.000,00
1000 Sisa	Rp10.000.000,00
<b>Total</b>	<b>Rp100.000.000,00</b>
2000 Utang Jangka Panjang	Rp10.000.000,00
2000 Utang Jangka Pendek	Rp10.000.000,00
3000 Ekuitas Pemilik	Rp10.000.000,00
3000 Laba Ditahan	Rp10.000.000,00
3000 Modal Saham	Rp10.000.000,00

Source: Author (2022).

The statement of financial position is a report containing assets, liabilities, and equity which is intended for prediction of cash flows in the future (Mashuri, 2021). The company can use the report into consideration of the company's financial condition.

Picture 15.  
Sales Report

Tanggal	Nomor Projeksi	Kode Customer	Nama Customer	Alamat	Total
03/08/2022	FGAR2200001	20221001	Siti, Jan	Perum Centro Point Blok C8	Rp1.142.500,00
12/08/2022	FGAR2200002	20221004	Susana	Perum Tamara Kota Duren Blok F4	Rp8.357.100,00
15/08/2022	FGAR2200003	20221009	Lili	Perum Permata Duren Blok G6	Rp4.879.900,00
23/08/2022	FGAR2200004	20221010	PT. BPS, Pusat Indonesia	Uptack Honeo Center	Rp17.924.000,00
29/08/2022	FGAR2200005	20221012	Vendi	Blok Central Siliwangi Blok D4	Rp7.414.800,00
<b>Total</b>					<b>Rp42.718.300,00</b>

Source: Author (2022).

Sales reports are prepared to determine the movement and number of sales during the period. There are 3 sales reports compiled, namely sales reports for airline tickets, ferry tickets, and travel packages. Hence, the company can be more easily find out the number of sales per type of sale.

Picture 16.  
Purchases Report

Tanggal	Nomor Projeksi	Kode Supplier	Nama Supplier	Alamat	Total
01/08/2022	PGAR2200001	20220001	Caraka	Desentral Uang Sebelas	Rp1.114.000,00
10/08/2022	PGAR2200002	20220002	Caraka	Desentral Uang Sebelas	Rp1.429.500,00
10/08/2022	PGAR2200003	20220003	Jan, An	Desentral Uang Sebelas	Rp1.507.500,00
21/08/2022	PGAR2200004	20220004	Wah, An	Desentral Uang Sebelas	Rp1.922.500,00
28/08/2022	PGAR2200005	20220005	Wah, An	Desentral Uang Sebelas	Rp1.914.000,00
<b>Total</b>					<b>Rp8.997.500,00</b>

Source: Author (2022).

Purchases reports are prepared to determine the movement and number of purchases during the period. There are 3 purchases reports compiled, namely purchases reports for airline tickets, ferry tickets, and travel packages. Hence, the company can be more easily find out the number of purchases per type of purchase.

Picture 16.  
Receivables report

No. Faktur	Date	No. Pesanan	Tanggal	Total Pesanan	Debet	Kredit
0011000	2022-04-04	0000000001	2022-04-04	1000000000	1000000000	
0011000	2022-04-04	0000000002	2022-04-04	1000000000		1000000000
0011000	2022-04-04	0000000003	2022-04-04	1000000000		1000000000
0011000	2022-04-04	0000000004	2022-04-04	1000000000		1000000000
0011000	2022-04-04	0000000005	2022-04-04	1000000000		1000000000
0011000	2022-04-04	0000000006	2022-04-04	1000000000		1000000000
0011000	2022-04-04	0000000007	2022-04-04	1000000000		1000000000
0011000	2022-04-04	0000000008	2022-04-04	1000000000		1000000000
0011000	2022-04-04	0000000009	2022-04-04	1000000000		1000000000
0011000	2022-04-04	0000000010	2022-04-04	1000000000		1000000000
Total				10000000000	10000000000	10000000000

Source: Author (2022).

Receivables balance report is prepared to find out the remaining receivables that have occurred and which have not been paid. There are 3 receivable balance reports that have been prepared for each activities.

### Result after implemmentation

After implementing the designed system, the company can record transactions directly to the system. The company also can extract the sales and purchase reports easily. In addition, companies can also print financial reports such as profit and loss, financial position, and trial balance automatically through the system. This system helped the company more efficient in using time to take care of matters related to bookkeeping. In addition, this system will be easier for company to monitor business developments and assist in decision making.

### Conclusion

PT. Kisuja Wisata Tours & Travel is a company that focusing in travel activities. During its establishment, the company is using microsoft excel as a media to entering transactions. This is very inefficient because it takes a lot of time, especially if there are differences that must be searched manually. The owner of the company will take longer to make decisions.

Therefore, the author designed an accounting system with media in the form of microsoft access. The designed system contains menus, forms, and reports. There are 3 menus, namely main menu, form menu, and report menu so that the company can more easily find the desired form or report.

After designed the system, the author introduced it to the company. At the first meeting, the company already understand the concept of the system and but not familiar to fill the forms because they are already used to making manual transactions. However, at the second meeting, the company was able to apply the system well. At the third meeting, the company was already fluent in using the system. The author also asks for input from the company on the system. According to the company, the system helps in time efficiency and report generation.

After implementing the designed system, the company can record transactions directly on the system without having to record manually. The company also get the sales and purchase reports without having to sort them out manually. In addition, the company can also extract and print the reports efficiently. Thus, this system helped the company in decision making to monitor business developments.

Based on the conclusions obtained, the authors give some suggestions to PT. Kisuja Wisata Tours & Travel:

1. The company need to apply the system consistently so that the implementation of the system can run as well as possible.

2. In the future, the number of sales and purchases will grow, therefore the company can redevelop the existing sales and purchase system, especially business opportunities have begun to increase.

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