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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.

Each form contains sales/purchase number, payment number, reference number, payment date, nominal, and description.

For report, there are 13 reports designed namely general ledger, profit and loss, trial balance, financial position, sales, purchases, and receivables for airline tickets, ferry tickets, and travel packages. Each report is created and compiled based on company needs.

Picture 11.
General Ledger

Account Name	Debit	Credit
Receivable	100.000.000	
Inventory	50.000.000	
Capital		150.000.000

Source: Author (2022).

The general ledger is prepared to know the movement of each account owned. The general ledger functions as a recapitulation of the movement of accounts owned by the company (Purnomo & Maknurah, 2018).

Picture 12.
Profit Loss

Account Name	Debit	Credit
Revenue		200.000.000
Cost of Sales	100.000.000	
Operating Expenses	50.000.000	
Profit		50.000.000

Source: Author (2022).

Income Statement is prepared to find out the number and status of the company in carrying out main and other activities. Profit and loss is also a media to show company's performance (Rato & Wahidahwati, 2021). By using this report, the company will be easier to make decisions related to the ability to control costs and revenues.

Picture 13.
Trial Balance

Account Name	Debit	Credit
Receivable	100.000.000	
Inventory	50.000.000	
Capital		150.000.000
Revenue		200.000.000
Cost of Sales	100.000.000	
Operating Expenses	50.000.000	
Profit		50.000.000

Source: Author (2022).

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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