

Received : November 31, 2022

Accepted : December 21, 2022

Published : March, 2023

**Conference on Community Engagement Project**  
**<https://journal.uib.ac.id/index.php/concept>**

## **Design Of Internal Control Systems, Accounting Records, And Financial Reporting Of Cv Multi Metalindo**

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### **Abstract**

This activity is carried out to apply the accounting knowledge learned during college into daily business. In addition, this activity also aims to help micro business actors make accurate and correct books and financial reports to reflect the economic situation of the business. The object of this activity is CV Multi Metalindo, a company that has been operating for a long time but still uses semi-manual records in its books, and does not yet have good financial reports. This condition is known by visiting the place of business and also by interviewing. This activity resulted in accounting students designed in the Microsoft Access program so that entrepreneurs can easily make records and the system can automatically generate financial reports. This system can also improve business flow to more efficient and effective business operations.

**Keywords:** *Financial Statements, Internal Control, Accounting Records*

### **Introduction**

Lately, more and more people are setting up businesses, both small and medium businesses. The business fields they have established are also from various fields, ranging from culinary, industry, tourism and others. However, despite setting up a business well, they often neglect the necessary internal controls and financial records. According to Febriana et al. (2017), the internal control system is a process that is influenced by the commissioner, which is designed with the aim of achieving effective and efficient operational activities, reliability (trustworthiness) of financial reports, and compliance with applicable policies. According to Farahwati (2017), the accounting system is a method and procedure for collecting, clarifying, summarizing, and reporting information related to the operational and financial activities of a company. According to Baridwan (2017), financial statements are a summary of the recording process related to transactions that occur during the financial year concerned. The business partner of the implementation of this activity is CV Multi Metalindo. CV Multi Metalindo is a company engaged in the industry that produces goods from stainless and iron materials to be used as finished or semi-finished products according to customer demand. CV Multi Metalindo is a company that has been around for a long time, but the company does not yet have a programmed accounting record system and still uses a semi-manual recording system using only Microsoft Excel as a medium for recording its books, so the

author decided to design an accounting system based on Microsoft Office Access. In addition to designing the accounting system, the author also makes a flowchart for CV Multi Metalindo so that their internal control can be more effective and efficient.

## Methods

The sources used in the report are primary data sources. The research data carried out in the author's data collection was carried out by several methods, that is:

### a. Interview

An interview is a meeting of two people to exchange information and ideas through face-to-face questions and answers. The author conducted interviews with representatives of the SME, that is Mr. Oki directly. The author runs the interview process to ask about the company's operational system work procedures.

### b. Observation

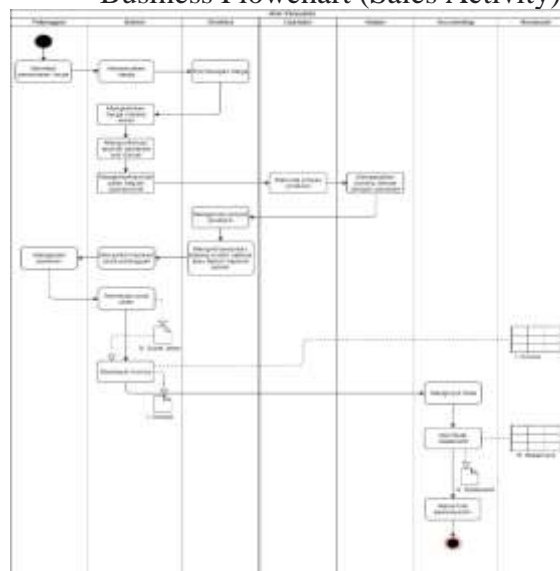
The observation method is a method of collecting data by observing and systematically recording the symptoms being investigated to obtain a real picture of an event or incident to answer research questions. Based on the observations carried out, the authors found that CV Multi Metalindo still records transactions manually and also does not have an effective and efficient system.

## Result and Discussion

### Business Flow

Based on the results of observations and surveys conducted for the first time, CV Multi Metalindo made sales transactions that were a little complicated and took a little time, that is as follows.

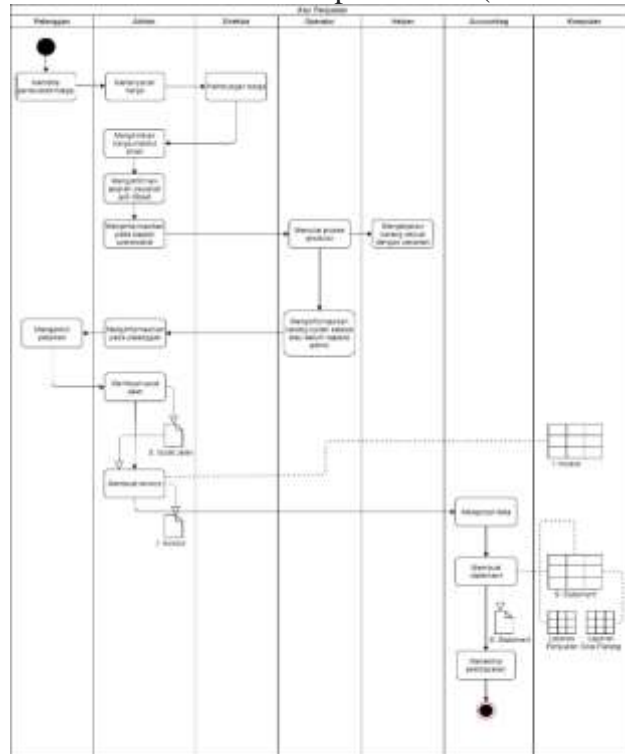
Picture 1.  
Business Flowchart (Sales Activity)



Source: Author (2022)

From the sales flow, it can be seen that the director must inform whether the goods that have been made have been completed or not to the admin who makes longer time so that the admin knows the information if the director has other activities. In addition, CV Multi Metalindo does not yet have an adequate report. Therefore, the proposal for an effective business flow is to use the system that has been designed in this activity.

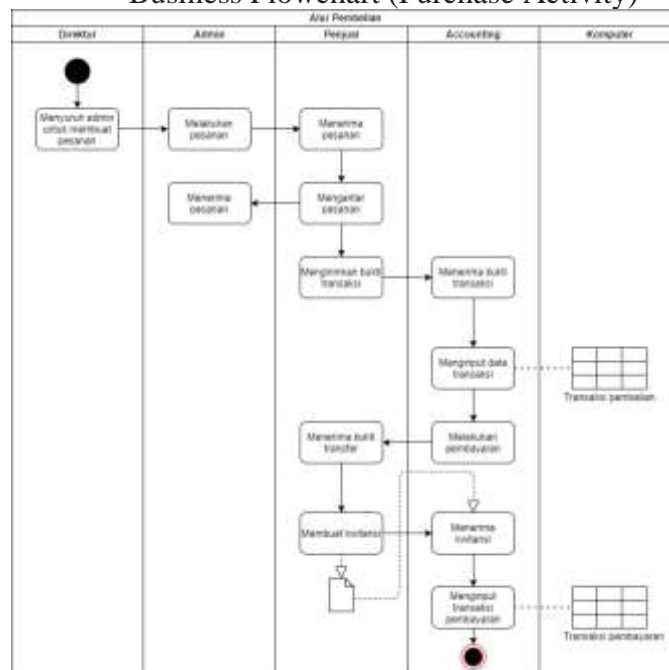
Picture 2.  
Business Flowchart Improvement (Sales Activity)



Source: Author (2022)

The sales flow that has been improved makes it easier for admins to obtain information and can immediately inform customers. In addition, two reports are also made, that is a sales report and a remaining receivable report so that the director can find out how many sales per month and how much customer receivables still need to be paid to the company. As for the purchase flow, the purchase transactions carried out are simpler than the sales transactions, that is as follows.

Picture 3.  
Business Flowchart (Purchase Activity)



Source: Author (2022)



### 1) Transaction Data and Record

When a sales transaction occurs, what the admin does is record it into the transaction book. With customer orders via chat, transaction books, and bank account mutations, the director can re-check each sales transaction whether it is in accordance with the customer's wishes or not. So that when employees commit fraud or negligence, the director has evidence that an error has occurred. In addition, to prevent the data that has been inputted from being lost, the data is entered into the G-Drive so that the data will be safe and can be accessed again.

### 2) Employee Competence

CV Multi Metalindo has employees with promising abilities in carrying out production to orders. In addition, they have quite a lot of experience and they tend to be careful in their work so the possibility of mistakes is very small.

### 3) Employee Leave

CV Multi Metalindo gives leave to its employees every year as much as 12 times per year. For female employees who give birth, the company will provide leave without any salary deductions. The same also applies to employees who experience work accidents both inside the company and outside the company.

### d. Monitoring

Monitoring is carried out by the director every day to ensure orders that have been made are in accordance with customer wishes. In addition, the director also pays attention to how the attitude of employees at work is whether there are people who are lazy or not, whether they serve customers well, and whether employees are able to work together in a team.

### e. Information and Communication

Information and communication carried out by the director to employees are well established because the company has only a few employees. So as to make the relationship between directors and employees closer and can streamline the company's operational activities.

## Accounting System

After conducting surveys and observations at the business location, the author has understood the shortcomings of business operations in financial recording and reporting. The author uses Microsoft Access to design a system so that it will create adequate financial reports.

### a. Main Menu

Picture 5.  
Main Menu



Source: Author (2022)

The main menu displays three side menus, namely sales form, purchase form, and reports. The sales form menu has a function to display the sales form, the purchase menu has a function to display the purchase form, and the report menu serves to display reports.

b. General Journal

Picture 6.  
General Journal

Nomor	Tanggal	Keterangan	Nomor Akun	Debit	Kredit
0010	01/07/2022	Pembayaran Gaji	411	Rp11.343.000	Rp0
0010	01/07/2022	Pembayaran Gaji	111	Rp0	Rp11.343.000
00101	02/07/2022	Penjualan Cash	111	Rp818.000	Rp0
00101	02/07/2022	Penjualan Cash	411	Rp0	Rp818.000
00102	02/07/2022	Penjualan Cash	111	Rp3.120.000	Rp0
00102	02/07/2022	Penjualan Cash	411	Rp0	Rp3.120.000
00106	04/07/2022	Penjualan Cash	411	Rp0	Rp5.800.000
00106	04/07/2022	Penjualan Cash	214	Rp3.300.000	Rp0
00108	04/07/2022	Penjualan Cash	411	Rp0	Rp190.000
00109	04/07/2022	Penjualan Cash	111	Rp12.400.000	Rp0
00109	04/07/2022	Penjualan Cash	111	Rp120.000	Rp0

Source: Author (2022)

The general journal contains transactions for large and small cash disbursements along with other costs. The journal records transactions that occur every day and then will be made into the ledger.

c. Ledger

Picture 7.  
Ledger

Nomor Akun	Nomor Transaksi	Tanggal	Keterangan	Debit	Kredit
111					
	0010	01/07/2022	Pembayaran Gaji	Rp0	Rp11.343.000
	00101	02/07/2022	Penjualan Cash	Rp818.000	Rp0
	00102	02/07/2022	Penjualan Cash	Rp3.120.000	Rp0
	00106	04/07/2022	Penjualan Cash	Rp5.800.000	Rp0
	00107	04/07/2022	Pembayaran Sisa Pembelian	Rp0	Rp3.300.000
	00108	04/07/2022	Rakya Services Sumbida	Rp0	Rp190.000
	00109	04/07/2022	Rakya Services	Rp0	Rp120.000

Source: Author (2022)

The general ledger contains the accounts related to the recording of the general journal. The general ledger will later assist in the preparation of financial statements.

d. Sales Form

Picture 8.  
Sales Form

PT Sistem Informasi Engineering			
Nomor Transaksi	Tanggal	Nomor Invoice	Saldo
PT Sistem Informasi Engineering	24/07/2022	0000000	3.800.000.000
PT Sistem Informasi Engineering	22/07/2022	0000000	3.800.000.000
PT Sistem Informasi Engineering	21/07/2022	0000000	3.800.000.000
PT Sistem Informasi Engineering	20/07/2022	0000000	3.800.000.000
PT Sistem Informasi Engineering	19/07/2022	0000000	3.800.000.000
PT Sistem Informasi Engineering	18/07/2022	0000000	3.800.000.000
PT Sistem Informasi Engineering	17/07/2022	0000000	3.800.000.000
PT Sistem Informasi Engineering	16/07/2022	0000000	3.800.000.000
PT Sistem Informasi Engineering	15/07/2022	0000000	3.800.000.000
PT Sistem Informasi Engineering	14/07/2022	0000000	3.800.000.000
PT Sistem Informasi Engineering	13/07/2022	0000000	3.800.000.000
PT Sistem Informasi Engineering	12/07/2022	0000000	3.800.000.000
PT Sistem Informasi Engineering	11/07/2022	0000000	3.800.000.000
PT Sistem Informasi Engineering	10/07/2022	0000000	3.800.000.000
PT Sistem Informasi Engineering	09/07/2022	0000000	3.800.000.000
PT Sistem Informasi Engineering	08/07/2022	0000000	3.800.000.000
PT Sistem Informasi Engineering	07/07/2022	0000000	3.800.000.000
PT Sistem Informasi Engineering	06/07/2022	0000000	3.800.000.000
PT Sistem Informasi Engineering	05/07/2022	0000000	3.800.000.000
PT Sistem Informasi Engineering	04/07/2022	0000000	3.800.000.000
PT Sistem Informasi Engineering	03/07/2022	0000000	3.800.000.000
PT Sistem Informasi Engineering	02/07/2022	0000000	3.800.000.000
PT Sistem Informasi Engineering	01/07/2022	0000000	3.800.000.000

Source: Author (2022)

Sales form is used to record every sales transaction. In the customer name column, the user can fill in the name of the customer who made the sale transaction, the date column contains the date of the transaction, the invoice column contains the document number, the qty column contains the number of goods sold, the description column contains the name of the item, the price column contains the price of the item per quantity, and The quantity column contains the total amount of the customer's order price. After entering the sales transaction, the data that has been inputted can be seen in the following sales sub-form.

Picture 9.  
Sales Sub-form

No	Nama Pelanggan	Tanggal	Qty	Harga	Total
1	CV Multi Metalindo	2022/01/01	1	1000000	1000000
2	CV Multi Metalindo	2022/01/01	1	1000000	1000000
3	CV Multi Metalindo	2022/01/01	1	1000000	1000000
4	CV Multi Metalindo	2022/01/01	1	1000000	1000000
5	CV Multi Metalindo	2022/01/01	1	1000000	1000000
6	CV Multi Metalindo	2022/01/01	1	1000000	1000000
7	CV Multi Metalindo	2022/01/01	1	1000000	1000000
8	CV Multi Metalindo	2022/01/01	1	1000000	1000000
9	CV Multi Metalindo	2022/01/01	1	1000000	1000000
10	CV Multi Metalindo	2022/01/01	1	1000000	1000000

Source: Author (2022)

#### e. Purchase Form

Picture 10.  
Purchase Form

No	Nama Pelanggan	Tanggal	Qty	Harga	Total
1	CV Multi Metalindo	2022/01/01	1	1000000	1000000
2	CV Multi Metalindo	2022/01/01	1	1000000	1000000
3	CV Multi Metalindo	2022/01/01	1	1000000	1000000
4	CV Multi Metalindo	2022/01/01	1	1000000	1000000
5	CV Multi Metalindo	2022/01/01	1	1000000	1000000
6	CV Multi Metalindo	2022/01/01	1	1000000	1000000
7	CV Multi Metalindo	2022/01/01	1	1000000	1000000
8	CV Multi Metalindo	2022/01/01	1	1000000	1000000
9	CV Multi Metalindo	2022/01/01	1	1000000	1000000
10	CV Multi Metalindo	2022/01/01	1	1000000	1000000

Source: Author (2022)

Purchase form is used to record every purchase transaction. In the seller's name column, the user can fill in the name of the seller who made the purchase transaction, the date column contains the date of the transaction, the invoice column contains the document number, the qty column contains the number of items purchased, the description column contains the name of the item, the price column contains the price of the item per quantity, and The quantity column contains the total amount of the price of the goods purchased. After inputting the sales transaction, the data that has been inputted can be seen in the following sales sub-form.

Picture 11.  
Purchase Sub-form

No	Nama Pelanggan	Tanggal	Qty	Harga	Total
1	CV Multi Metalindo	2022/01/01	1	1000000	1000000
2	CV Multi Metalindo	2022/01/01	1	1000000	1000000
3	CV Multi Metalindo	2022/01/01	1	1000000	1000000
4	CV Multi Metalindo	2022/01/01	1	1000000	1000000
5	CV Multi Metalindo	2022/01/01	1	1000000	1000000
6	CV Multi Metalindo	2022/01/01	1	1000000	1000000
7	CV Multi Metalindo	2022/01/01	1	1000000	1000000
8	CV Multi Metalindo	2022/01/01	1	1000000	1000000
9	CV Multi Metalindo	2022/01/01	1	1000000	1000000
10	CV Multi Metalindo	2022/01/01	1	1000000	1000000

Source: Author (2022)

#### f. Report

The report menu contains all reports generated from operational transactions of CV Multi Metalindo. In the designed system, reports that are created automatically are Trial Balance, Income Statement, Change in Equity report, Statement of Financial Position, Sales Report ), purchase report (Purchase Report), remaining accounts receivable report (AR Balance), remaining accounts payable report (AP Balance).

Picture 12.  
Trial Balance

No	Nama Akun	Saldo
101	Kas	1000000000
102	Bank	1000000000
103	Pinjaman	1000000000
104	Perdagangan	1000000000
105	Pembayaran Dividen	1000000000
106	Sisa Laba/Laba Ditahan	1000000000
107	Tanah	1000000000
108	Gedung	1000000000
109	Akumulasi Penyusutan Gedung	1000000000
110	Mobil	1000000000
111	Akumulasi Penyusutan Mobil	1000000000
112	Akumulasi Penyusutan Mesin	1000000000
113	Akumulasi Penyusutan Mesin	1000000000

Source: Author (2022)



The trial balance has a display like Figure 12 which contains information about the account number, account name, and the ending balance of each account. At the very bottom of the trial balance is the total of all account balances at the end of the report.

Picture 13.  
Income Statement

## Laba Rugi

Nomor Akun	Nama Akun	Laba Rugi
411	Penjualan	Rp157.944.000
421	Kembali Penjualan	Rp0
431	Potongan Penjualan	Rp0
511	Biaya Bahan Baku	-Rp162.800.500
512	Biaya Tenaga Kerja Langsung	Rp0
513	Biaya Overhead Pabrik	Rp0
601	Beban Gaji	-Rp65.337.779
612	Beban Kontinuitas Sosial Penjualan	-Rp340.000
631	Beban Transportasi	-Rp500.000
634	Beban Persediaan	-Rp4.800.000
635	Beban Utilitas	-Rp2.430.040
636	Beban Bunga	Rp0
637	Beban Admin Bank	Rp0

Source: Author (2022)

The income statement is a report prepared so that the director can find out how much profit or loss the company has experienced. In this system, reports display revenues, costs related to production, and operating expenses that occurred during a certain period. At the end of the report presents the amount of profit or loss generated during a certain period.

Picture 14.  
Statemen of Changes in Equity



Jenis (Rugi) Tahun Berjalan	Revisi Akun	Saldo
Rp44.382.818	311	Rp12.000.000
		Rp58.382.818
		-1.700.000

Page 1 of 1

Source: Author (2022)

The statement of changes in equity displays the owner's initial capital, the profit or loss generated during a given period, and the ending balance of equity.

Picture 15.  
Statement of Financial Position



Kategori Akun	Nomor Akun	Nama Akun	Saldo (Rp)
Asa	101	Kas	Rp15.000.000
	102	Bank	Rp1.000.000.000
	103	Hutang	Rp10.000.000
	104	Persediaan	Rp1.000.000
	105	Persediaan Eksternal	Rp0
	106	Hutang Eksternal	Rp0
	107	Saldo	Rp0
	108	Gedung	Rp0
	109	Akumulasi Penyusutan Gedung	Rp0
	110	Modal Pemilik	Rp0
	111	Modal Saham	Rp0
	112	Akumulasi Penyusutan Modal Saham	Rp0

Source: Author (2022)

The statement of financial position displays the assets, liabilities and equity of the company. On the system, the report displays the account group, account number, account name, and balance of each. At the end of the report, it will present the total balance of the company's assets, liabilities and equity for a certain period.



Picture 16.  
Sales Report

Nama Pelanggan	Tanggal	Invoice	Jumlah
PT Batam Mandiri Engineering	11/01/2022	0001074	240000
	11/01/2022	0001074	3000000
	11/01/2022	0001074	520000
	27/01/2022	0001118	720000
	11/01/2022	0001074	220000
	11/01/2022	0001074	180000
	27/01/2022	0001118	500000
			4400000
PT Citra Lautan Terpadu	25/01/2022	0001104	3350000
			3350000

Source: Author (2022)

The sales report contains sales that occurred during a certain period grouped by customer name. The sales report is displayed consisting of the customer name, date, invoice, and sales amount.

Picture 17.  
AR Balance

Nama Pelanggan	Tanggal	Tagihan	Pembayaran	Saldo
PT Batam Mandiri Engineering	22/01/2022	Rp 730.000	Rp0	Rp 730.000
	22/01/2022	Rp600.000	Rp0	Rp600.000
	11/01/2022	Rp1.000.000	Rp0	Rp1.000.000
	11/01/2022	Rp230.000	Rp0	Rp230.000
	12/01/2022	Rp0	Rp1.400.000	Rp1.400.000
	11/01/2022	Rp400.000	Rp0	Rp400.000
	11/01/2022	Rp130.000	Rp0	Rp130.000
	11/01/2022	Rp100.000	Rp0	Rp100.000
PT Citra Lautan Terpadu	01/01/2022	Rp1.400.000	Rp0	Rp1.400.000
				4400000

Source: Author (2022)

The remaining accounts receivable report displays the remaining receivables that must be paid by the customer to the company. The report presents the customer name, date, invoice, payment and balance.

Picture 18.  
Purchase Report

Nama Pelanggan	Tanggal	Invoice	Jumlah
PT Batam Mandiri Engineering	11/01/2022	ICM0002	Rp600.000
	09/01/2022	ICM0001	Rp4.200.000
			4770000
PT Citra Lautan Terpadu	03/01/2022	000008	Rp13.120.000
	03/01/2022	000006	Rp440.000
	16/01/2022	000006	Rp435.000
	18/01/2022	000007	Rp1.750.000
	23/01/2022	000008	Rp600.000
	25/01/2022	000009	Rp2.000.000
	26/01/2022	000010	Rp2.800.000
	26/01/2022	000011	Rp1.900.000
			29130000

Source: Author (2022)

Purchases report is a report that displays purchases that occurred during a certain period. The purchase report presents the customer's name, date, invoice, and number of purchases made during a certain period.

Picture 19.  
AP Balance

Nama Pengjual	Tanggal	Tagihan	Pembayaran	Saldo
CV Multi Metalindo	05/01/2022	Rp1.200.000	Rp0	Rp1.200.000
	11/01/2022	Rp400.000	Rp0	Rp800.000
				Rp400.000
PT Big Metalindo	01/01/2022	Rp30.000.000	Rp0	Rp30.000.000
	01/01/2022	Rp15.120.000	Rp0	Rp14.880.000
	01/01/2022	Rp400.000	Rp0	Rp14.480.000
	20/01/2022	Rp0.000	Rp0	Rp14.480.000
	20/01/2022	Rp1.750.000	Rp0	Rp12.730.000
	22/01/2022	Rp0	Rp20.000.000	Rp7.730.000
	23/01/2022	Rp0.000	Rp0	Rp7.730.000
	23/01/2022	Rp2.000.000	Rp0	Rp5.730.000
	23/01/2022	Rp2.000.000	Rp0	Rp3.730.000

Source: Author (2022)

The remaining debt report is a report that displays the remaining debt that must be paid by the company to the seller. The outstanding balance report displays the seller's name, date, invoice, payment, and balance.

### Results After Implementation

After the implementation process is carried out, the current condition of CV Multi Metalindo is different from before. The differences that occur are as follows.

- Transaction recording is easier and faster because it no longer uses the manual method where transactions have to be written on paper.
- Calculation of the remaining debt and receivables can be done easier and faster because it does not need to be done manually.
- With the system, directors can easily view business financial reports at any time such as current income, business assets, and others like other companies. In addition, the financial statements can also be used by directors in making future decisions.

### Conclusions

CV Multi Metalindo is a company engaged in the industry that produces goods from stainless and iron materials to be used as finished or semi-finished products according to customer demand. CV Multi Metalindo is a company that has been around for a long time, but the company does not yet have a programmed accounting record system and still uses a semi-manual recording system using only Microsoft Excel as a medium for recording its books, so the author decided to design an accounting system based on Microsoft Office Access. After using the system, employees of CV Multi Metalindo receive advantages such as finding information in certain transactions easier, making it easier for employees to prepare financial reports, and various other functions. In addition, the system also helps in streamlining the business flow and the already good internal control becomes more effective.

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