

Received : November 31, 2022
Accepted : December 21, 2022
Published : March, 2023

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

Accounting System Recording and Financial Reporting at *Kedai Kopi Ameng*

Iskandar Itan¹, Natasya Artamevia²

Universitas Internasional Batam

Email of correspondence: iskandar.itan@uib.ac.id, 1942101.natasya@uib.edu

Abstract

To facilitate the running of a business, it is necessary to record accounting, accounting records in the form of recording transactions that can affect financial conditions. Good accounting records can be used as a basis for decision making. This research chooses MSMEs engaged in services and semi manufacturing under the name *Kedai Kopi Ameng*. From 1980 to present, MSMEs do not yet have an accurate and efficient accounting recording system. Recording of income is still in manual form by using records in the form of books and does not yet have accurate records for expenses for business operational costs. So that business owners find it difficult to make decisions and know the advantages or disadvantages of the business. The scope of this research is the creation of a computerized accounting recording system using Ms. Access that generates financial reports as output. This is done so that MSME owners can use the system well, get a positive influence, and can facilitate accounting recording activities. As a result, it is easier for owners to get information more quickly, precisely, and can be used to help make financial decisions for owners.

Keywords: *Accounting System, Financial Reporting, Microsoft Access, MSMEs.*

Introduction

To facilitate the running of a business, it is necessary to record accounting, accounting records in the form of recording transactions that can affect financial conditions. With accounting records, it can facilitate business management in making decisions for business activities (Andarsari and Dura 2018). Along with the progress of time, technology is increasingly developing and sophisticated. This is used to facilitate a job in producing something. With the use of a digital system for accounting records, managing and archiving data becomes more efficient and effective (Lestari and Dewi 2020). Good accounting records can be used as a basis for decision making. The author chose MSMEs engaged in selling drinks and renting food stands under the name *Kedai Kopi Ameng*. While operating, this MSME does not yet have an accurate and efficient accounting recording system. Recording of income is still in manual form by using records in the form of books and does not yet have accurate records for expenses for business operational costs. So that business owners find it difficult to make decisions and know the advantages or disadvantages of the business.

Methods

This practical work was carried out at the *Kedai Kopi Ameng* which is located on Jl. Hang Tuah, RT.03 / RW.02 Tanjung Sari, Sekanak Raya, Belakang Padang, Batam City. Data collection is one of the important activities that must be carried out in research (Utama 2016). At this stage it is necessary to pay close attention so that the data obtained is valid and can be trusted (Anufia 2019). Several techniques were used to collect data in this practical work research, including:

1. Observation

Observation is a data and information collection technique that is carried out by making direct observations in the field (Hasanah 2017). In this study, the authors made observations of the business and found data and information in the form of an overview and activities of the business.

2. Interview

The interview technique is a data and information collection technique by conducting direct debriefing between two parties, namely the researcher and the informant (Bastian, Winardi, and Fatmawati 2018). In this study, the authors obtained information about the problems faced by the informants relating to the implementation of practical work. In this case, researchers obtain data and information such as profiles from businesses and business owners and researchers also discuss issues related to the implementation of practical work.

3. Documentation

Documents are records that contain important information that can be used as evidence to support research. Documents can be in the form of written notes, pictures, objects that contain traces of human activities (Kawasati 2019). Documentation is a data collection technique using the documents collected. In this study, documentation techniques are used by identifying documents such as proof of transactions that have been running from period to period.

In the preparatory stage, the author conducted a search and research on the MSMEs *Kedai Kopi Ameng* in early August 2022. The author met with Mr. Surianto as the son of the owner of the *Kedai Kopi Ameng* on August 1 2022 and Mr. Surianto was willing to make his business place the object of preparing practical work. By conducting interviews and observing the activities of business activities, the authors summarize the problems found in the business. After that the authors look for a solution by planning to create an accounting system for the business. Furthermore, the author makes and submits a practical work proposal to get approval from the supervisor and head of the accounting study program. The author carries out the implementation phase from the 2nd week of September to the 3rd week of December. At the implementation stage, the author borrows a collection of transaction evidence such as notes, receipts, and invoices kept by the business owner as data material for designing a financial recording system. Furthermore, the authors held meetings and discussions with co-authors regarding the system to be designed. After that, the system that has been completed will be implemented directly at the MSMEs *Kedai Kopi Ameng* to be tested first to ensure the system runs properly without errors. The author explains how to operate the system as well as training the users. The last stage is the assessment and reporting stage, this stage starts from the preparation of practical work reports which are carried out in the 1st week of December to the 3rd week of December in accordance with the work flow to completion. The evaluation stage for the results of practical work is carried out

by holding online meetings by supervising lecturers with partners and providing an assessment of the results of practical work carried out by the author. The implementation of making an accounting system for the MSMEs of *Kedai Kopi Ameng* was carried out from August to December. The following is a table of the implementation schedule and budget for carrying out activities during the process of designing the accounting system at the MSMEs *Kedai Kopi Ameng*.

| Activity | August | | | | September | | | | October | | | | December | | | |
|---|--------|---|---|---|-----------|---|---|---|---------|---|---|---|----------|---|---|---|
| | 1 | 2 | 3 | 4 | 1 | 2 | 3 | 4 | 1 | 2 | 3 | 4 | 1 | 2 | 3 | 4 |
| Survey place | X | | | | | | | | | | | | | | | |
| Preparation and submission of Proposal | | | X | X | | | | | | | | | | | | |
| Data collection and business analysis | | | | | X | X | X | | | | | | | | | |
| System planning | | | | | | | X | X | X | X | X | X | | | | |
| System implementation and training | | | | | | | | | | | | X | X | X | X | |
| Compilation and finalization of draft reports | | | | | | | | | | | | | X | X | X | |
| Improvement and finalization of reports | | | | | | | | | | | | | | | | X |

Table 1. *Schedule for Implementation of Activities in Making an accounting system at the Kedai Kopi Ameng MSMEs*, Source: processed data, 2022.

Result and Discussion

The system is designed based on the data and information that has been collected, with the hope that the system can facilitate the processing of business financial data automatically. The system is designed with the following outputs:

1. Login Menu

When applying the system, the first thing that appears is the login menu. To enter into the system, it is done by entering the username in the username column and entering the password or password in the password column. This login menu was created with the aim of maintaining the security of the account and the financial data contained therein so that the financial data is not accessed by anyone other than the account owner.



Picture 1. Login Menu, Source: processed data, 2022.

2. Main Menu

After successfully logging into the system, the main menu or homepage menu will appear which contains a list menu, transaction menu, and report menu.

3. List Menu

Users can open the list menu to view and add account lists, customer lists, menu lists, supplier lists, employee lists, and inventory lists.



Picture 2. List Menu, Source: processed data, 2022.

4. Account List

The list of accounts is used to enter account numbers and account names according to account categories such as assets, liabilities, equity, expenses and income. Account numbers are divided into two, namely account headers and account details. The account header consists of the numbers 100 which are current assets, 120 non-current assets, 200 debts, 300 equity, 400 revenues, 500 cost of production, and 600 operating expenses. When the user wants to add a new account, the user must select the appropriate account header category according to the account details.



Picture 3. Account List, Source: processed data, 2022.

| Account Header No. | Account Header Name | Account Detail No. | Account Detail Name |
|--------------------|---------------------|--------------------|--------------------------------------|
| 100 | Asset | 110 | Cash |
| 110 | Asset | 111 | Bank Mandiri |
| 120 | Asset | 112 | Inventory |
| 130 | Asset | 113 | Supplier |
| 138 | Asset | 120 | Equipment |
| 138 | Asset | 121 | Accumulated Depreciation - Equipment |
| 200 | Liabilities | 210 | Accounts Payable |
| 200 | Liabilities | 211 | Unearned Revenue |
| 300 | Equity | 310 | Capital |
| 300 | Equity | 311 | Dividing |
| 400 | Revenue Summary | 411 | Income Summary |
| 400 | Revenue | 410 | Sales |
| 500 | COGS | 511 | Purchase |
| 500 | COGS | 512 | Beginning Inventory |
| 500 | COGS | 513 | Ending Inventory |
| 600 | Expense | 610 | Salaries Expense |
| 600 | Expense | 611 | Utilities Expense |
| 600 | Expense | 612 | Bank Service Charge |

Picture 4. Account List, Source: processed data, 2022.

5. Inventory List

The inventory list contains a list of materials for making products that will be sold by Kedai Kopi Ameng. This menu consists of item code, item name and product price. Users can find out the stock of inventory on this list.



Picture 5. Inventory List, Source: processed data, 2022.

| Item No. | Item Name | Total Item | Qty Name | Item Price | Adjustment |
|----------|--------------------------|------------|----------|------------|------------|
| A001 | Aqua | 20 | Botol | Rp4.000 | |
| BB01 | Kopi Bubuk | 30 | Kg | Rp50.000 | |
| BB02 | Gula | 50 | Kg | Rp10.000 | |
| BB03 | Susu Kental Manis | 10 | Kaleng | Rp15.000 | |
| BB04 | Susu Carnation Evaporasi | 10 | Kaleng | Rp20.000 | |
| BB05 | Bubuk Teh | 25 | Bks | Rp20.000 | |

Picture 6. Inventory List, Source: processed data, 2022.

6. Menu List

The menu list contains a list of products sold by Kedai Kopi Ameng. This menu consists of product code, product name and product price. Users can update product prices and add products to this list.



Picture 7. Menu List, Source: processed data, 2022.

| Item Cod | Item Name | Item Price | Click to Add |
|----------|-----------|------------|--------------|
| A001 | Aqua | Rp6.000 | |
| K001 | Kopi O | Rp6.000 | |
| T001 | Teh O | Rp5.000 | |
| * | | Rp0 | |

Picture 8. Menu List, Source: processed data, 2022.

7. Supplier List

The supplier list consists of supplier code, supplier name, and supplier address. This list will become a list in the purchase form. Users can add supplier information in this list.



Picture 9. Supplier List, Source: processed data, 2022.

| Supplier Code | Supplier Name | Supplier Ad |
|---------------|------------------------|------------------|
| S001 | CV Kurnia Agro Lestari | Jl. Raya Nginden |
| S002 | CV TK Usaha Bersama | 5 Industrial Pa |
| S003 | PT Kapal Api | Jl. Komp Bumi |
| S004 | General Supplier | - |

Picture 10. Supplier List, Source: processed data, 2022.

8. Customer List

The customer list consists of customer code, customer name and customer address. The customer list will become a list in the sales form. This list is expected to be able to provide information to users where the user's biggest sales come from.



Picture 11. Customer List, Source: processed data, 2022.

| Customer Code | Customer Name | Customer A | Click to Add |
|---------------|----------------------|------------|--------------|
| C001 | General Customer | - | |
| C002 | Herman (Mie Lendir) | - | |
| C003 | Rino (Roti Prata) | - | |
| C004 | Netti (Nasi Campur) | - | |
| C005 | Tina (Soto Ayam) | - | |
| C006 | Bimo (Lontong Sayur) | - | |

Picture 12. Customer List, Source: processed data, 2022.

9. Employees List

The employee list consists of employee code, employee name, employee telephone number and employee address. Users can add employee information in this list. This information is expected to be able to provide information on employees who are responsible on the day of sales if something unexpected happens.

Picture 13. Employees List, Source: processed data, 2022.

| No Employee | Name Empl | Phone | Address | Click to Add |
|-------------|-----------|-------|---------|--------------|
| E001 | Putri | 0 - | | |
| E002 | Eka | 0 - | | |
| E003 | Adi | 0 - | | |
| E004 | Roni | 0 - | | |

Picture 14. Employees List, Source: processed data, 2022.

10. Transaction Menu

The transactions menu contains forms that are useful for entering sales, purchases, ending inventory, and general journal transactions.

Picture 15. Transaction Menu, Source: processed data, 2022.

11. Sales Form

User can input daily sales in sales form. First, the user needs to fill in the sales number (sales no), then select the sales date, select the customer code, and enter a short description of the sales that have occurred. Finally, the user can enter a sales transaction, by entering the menu code and the quantity sold. Users can see total sales in the grand total column. The save button can be pressed after the sales transaction has been entered. Users can delete transactions by pressing the delete button. The new button is useful for recording new transactions. The next button at the very end is useful for displaying the first and last forms. The next button in the middle is useful for taking the user from one form to another.

Picture 16. Sales Form, Source: processed data, 2022.

Users can also record deposit transactions for stand rental. First, the user needs to fill in the deposit number, then select the deposit date, select the customer code, and enter a short description of the transaction that has occurred.

Picture 17. Deposit Form, Source: processed data, 2022.

12. Purchase Form

The purchase form is useful for entering user purchase transactions. First, the user needs to fill in the purchase number (purchase no). Then, select a purchase date, select a supplier code, and enter a brief description of the purchase. After that, the user can fill in a purchase transaction by selecting the item code, the number of items, and the total price of each item.

Picture 18. Purchase Form, Source: processed data, 2022.

To pay for goods purchase transactions, it is necessary to have a purchase payment form. First, the user needs to fill in the payment number. Then, select a payment date, select a supplier code, and enter a brief description of the purchase. After that, the user can fill in the payment transaction for purchasing goods by selecting the item code and the total payment price.

Picture 19. Purchase Payment Form, Source: processed data, 2022.

13. Ending Inventory Form

This form is useful for entering the amount of physical inventory that has been counted at the end of the month or period. First, the user needs to enter the adjustment no. Then the user can fill in the adjustment date and fill in a brief description of the inventory adjustment. Users can fill in item no and the number of physical items that have been counted in the subform.

| Item No. | Item Name | Ending Inventory |
|----------|-----------------------|------------------|
| AB01 | Biskuit | 3 |
| BB01 | Pagi Biskuit | 10 |
| BB02 | Milk | 10 |
| BB03 | Susu Aseptik Manis | 10 |
| BB04 | Susu Garam/Gula Pasir | 12 |
| BB05 | Biskuit Tawar | 20 |

Picture 20. Ending Inventory Form, Source: processed data, 2022.

14. General Journal Form

The general journal report is useful for displaying journals that have been inputted from the general journal form. This report contains information on transaction dates, account numbers, account names, transaction descriptions, debit values and credit values for each account. At the very bottom of the report there are total debit and credit values. The debit and credit values must be in balance.

| Account Detail No. | Account Detail Name | Debit | Credit |
|--------------------|-----------------------|-----------|-----------|
| 111 | Bank Mandiri | Rp0 | Rp200.000 |
| | All Utilities Expense | Rp200.000 | Rp0 |

Picture 21. General Journal Form, Source: processed data, 2022.

15. Report Menu

The report menu displays report options such as general journal, ledger, trial balance, worksheet, income statement report, balance sheet report, sales report, purchase report, and inventory report.



Picture 22. Report Menu, Source: processed data, 2022.

16. General Ledger

The ledger is useful for displaying all transactions that occur, both transactions from general journal forms, inventory adjustments, purchases, and sales. The general ledger contains information on account numbers, account names, transaction codes, transaction dates, transaction descriptions, debit values, and credit values. Unlike the general journal report, the general ledger report displays total debits and total credits per account. In this report, users can view transaction mutations.



Picture 23. General Ledger, Source: processed data, 2022.

17. Trial Balance

This report displays the entire total value of each account, in contrast to general journal reports and ledger reports which still do not display the total normal account balance. The debit value and credit value in this report must be in balance.



Picture 24. Trial Balance, Source: processed data, 2022.

18. Worksheet

The working paper contains the company's accounting data in a brief period. Accounting data in the form of trial balance, profit and loss, and financial position. If the profit and loss has a credit value greater than the debit value, then the company has made a profit, and vice versa if the debit value is greater. The difference between debits and credits in profit and loss and financial

position must have the same value. In a grand total, debit and credit values must have the same value or balance.

The screenshot shows a worksheet for 'KEDAI KOPI AMENG' dated 06 January 2023 at 00:39:32. It displays a T-account with columns for 'Account', 'Total Balance', 'Profit Loss', and 'Financial Position'. The 'Bank' account (111) has a debit of Rp1,190,000 and a credit of Rp1,190,000. The 'Inventory' account (112) has a debit of Rp3,060,000 and a credit of Rp3,060,000.

| Account | Total Balance | Profit Loss | Financial Position |
|---------|---------------|-------------|--------------------|
| No. | Name | Debit | Credit |
| 111 | Bank | Rp1,190,000 | Rp1,190,000 |
| 112 | Inventory | Rp3,060,000 | Rp3,060,000 |

Picture 25. Worksheet, Source: processed data, 2022.

19. Income Statement

The income statement shows the income and expenses of the business. Expenses consist of cost of goods sold and business operating expenses. Cost of goods sold has the formula beginning inventory plus net purchases and minus ending inventory. Sales less cost of goods sold and less operating expenses will show whether the business is a profit or loss.

The screenshot shows the 'STATEMENT OF PROFIT OR LOSS' for 'KEDAI KOPI AMENG'. It lists Revenue (Sales) as Rp3,480,000 and COGS (Purchase) as Rp3,685,000. A Sub-Total is also shown as Rp3,480,000.

| Revenue | Sub-Total | COGS |
|---------|-------------|-------------|
| Sales | Rp3,480,000 | Purchase |
| | Rp3,480,000 | Rp3,685,000 |

Picture 26. Income Statement, Source: processed data, 2022.

20. Balance Sheet

The balance sheet shows the financial position of the business. This report consists of asset, liability and equity account values. The value of assets and the value of liabilities plus equity must have the same value.

The screenshot shows the 'STATEMENT OF FINANCIAL POSITION' for 'KEDAI KOPI AMENG'. It lists Asset accounts: Cash (111) at Rp2,190,000, Bank (111) at Rp1,485,000, and Inventory (112) at Rp3,060,000.

| Asset | Value |
|---------------|-------------|
| 111 Cash | Rp2,190,000 |
| 111 Bank | Rp1,485,000 |
| 112 Inventory | Rp3,060,000 |

Picture 27. Balance Sheet, Source: processed data, 2022.

21. Sales Report

The sales report displays the amount of each product sold. This report consists of menu code, menu name, number of menus sold, menu prices, and total sales. This report is expected to be able to provide data to users to plan and develop a business. Business development can be in the form of increasing sales such as by giving discounts to customers.

| Item No | Item Name | Item Qty | Item Price | Total |
|---------|-----------|----------|------------|-------------|
| A001 | Agas | 30 | Rp8.000 | Rp240.000 |
| B001 | Kopi G | 500 | Rp3.000 | Rp1.500.000 |
| T001 | Toll C | 270 | Rp70.000 | Rp1.890.000 |

Picture 28. Sales Report, Source: processed data, 2022.

22. General Journal

The general journal report is useful for displaying journals that have been inputted from the general journal form. This report contains information on transaction dates, account numbers, account names, transaction descriptions, debit values and credit values for each account. At the very bottom of the report there are total debit and credit values. The debit and credit values must be in balance.

| Date | Account No | Account Name | Description | Debit | Credit |
|------------|------------|----------------|------------------|-----------|-----------|
| 07/02/2022 | 841 | Utang Dagangan | Pembayaran Utang | Rp100.000 | 0 |
| 07/02/2022 | 82 | Bank Mandiri | Pembayaran Utang | 0 | Rp100.000 |

Picture 29. General Journal, Source: processed data, 2022.

23. Purchase Report

Purchase reports display the purchase of raw materials to produce products that are ready for use (finished goods). This report displays item code, item name, purchase amount, total purchase price per item, and average item price. This report is expected to be a record of user inventory purchases.

| Item No | Item Name | Item Qty | Item Price | Average |
|---------|-----------|----------|------------|---------|
| A001 | Agas | 30 | Rp80.000 | Rp8.000 |
| A001 | Agas | 20 | Rp80.000 | Rp4.000 |

Picture 30. Purchase Report, Source: processed data, 2022.

24. Inventory Report

The inventory report shows the amount of incoming inventory (In) and outgoing inventory (Out) in one period. The In value and the total price come from inputting the purchase form. The average cost value is obtained from the division of the total purchase price and the total purchase quantity which has been calculated automatically by the system.

The balance value (amount of ending inventory) which is the difference between the In and Out values comes from inputting the ending inventory form. Out value is automatically calculated from the difference between In and

balance. The final amount of ending inventory can be taken for the inventory adjusting entry at the end of each month.

| Item No | Item Name | Uo | Total Price | Average Cost | Unit | Balance | Qty | Inventory Value |
|---------|-----------|----|-------------|--------------|------|---------|-----|-----------------|
| 0001 | Kopi | kg | Rp10000 | Rp1000 | 10 | 10 kg | | Rp10000 |

Picture 31. Inventory Report, Source: processed data, 2022.

The condition after the implementation of the Kedai Kopi Ameng, the authors saw that the records for the Kedai Kopi Ameng operational activities had become tidier. From the owner's point of view, the application of the system to his business has a positive impact, including:

1. All transactions that exist in ongoing operational activities can be searched and known by the system.
2. It is easy to get financial information quickly, so that owners can make the right financial decisions.

Conclusions

During the practical work activities at the MSMEs *Kedai Kopi Ameng*, there were several conditions that the writer could conclude, including:

1. MSMEs *Kedai Kopi Ameng* does not yet have an accurate and efficient accounting recording system, recording is still in manual form using book recording. So that business owners find it difficult to make decisions and know the advantages or disadvantages of the business.
2. System design is done by collecting information on the owner's needs. The results of the system are designed in such a way as to meet the needs of the owner, so that it can make it easier for the owner to get the actual financial information of the owner's business.
3. This practical work is declared successful when the owner can use the system properly, get a positive influence, and can facilitate accounting recording activities. As a result, it is easier for owners to get information more quickly, precisely, and can be used to help make financial decisions for owners.

Some suggestions that the author can give to the owner as material for consideration to implement, as follows:

1. The owner is expected that the system can continue to be used consistently, in the sense that transactions are inputted daily so that no transactions are missed.
2. The owner is expected that every document related to the company's operational transactions must be archived and stored to prevent data loss.

References

- Andarsari, Pipit Rosita, and Justita Dura. 2018. "Implementasi Pencatatan Keuangan Pada Usaha Kecil Dan Menengah (Studi Pada Sentra Industri Kripik Tempe Sanan Di Kota Malang)." *Jurnal JIBEKA* 12:59–64.
- Anufia, Thalha Alhamid dan Budur. 2019. "RESUME : INSTRUMEN

PENGUMPULAN DATA.” 1–20.

Bastian, Indra, Rijath Djatu Winardi, and Dewi Fatmawati. 2018. “Metoda Wawancara.” *Metoda Pengumpulan Dan Teknik Analisis Data* (September 2018):53–99.

Hasanah, Hasyim. 2017. “TEKNIK-TEKNIK OBSERVASI (Sebuah Alternatif Metode Pengumpulan Data Kualitatif Ilmu-Ilmu Sosial).” *At-Taqaddum* 8(1):21. doi: 10.21580/at.v8i1.1163.

Kawasati, Iryana &. Risky. 2019. “Teknik Pengumpulan Data Metode Kualitatif.” 4(1):東京 : 音楽之友社 : pp. 56-79.

Lestari, Ni Luh Wayan Tiya, and Ni Nyoman Sri Rahayu Trisna Dewi. 2020. “Pengaruh Pemahaman Akuntansi, Pemanfaatan Sistem Informasi Akuntansi Dan Sistem Pengendalian Intern Terhadap Kualitas Laporan Keuangan.” *KRISNA: Kumpulan Riset Akuntansi* 11(2):170–78.

Utama, Marta. 2016. “Komite Audit, Good Corporate Governance Dan Pengungkapan Informasi.” *Jurnal Akuntansi Dan Keuangan Indonesia* 1(1):61–79.