Designing An Accounting Information System Based On Microsoft Access At Tua'i Yang Laundry

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Abstract

Tua'I Yang Laundry is an UMKM established by Mr. Jammer Pasaribu in 2016, located at Perum Bambu Kuning, Batu Aji. Tua'I Yang Laundry is a service of washing clothes, and provide for washing dolls, carpets, bags, clothes, and shoes. The price in this laundry has been set by the service provider with a certain time limit. Accounting system Tua'I Yang Laundry is still using manual system, the owner Mr. Jammer Pasaribu is the one who does the recording process and still lack of knowledge in making computerized transactions. Therefore, this community service activity aims is to design an accounting recording system with Microsoft Access so that it is expected to make it easier to record income and expenses while at the same time assisting in developing certain Tua'I Laundry according to the applicable Accounting Standards (SAK). The method used is interview, observation, and documentation. The resulting information system is a Microsoft Access system which consists of an information form, namely a customer form, laundry service prices and others, then a transaction form, namely a laundry service sales form. In addition, reports are in the form of income statements, changes in capital, financial position. The implementation of the system was carried out well and could assist in compiling reports more easily and improve the quality of bookkeeping at Tua'I Yang Laundry.

Keywords: *Accounting Information Systems, Microsoft Access, System Design*

Introduction

The government has made economic development one of the goals in the national development plan so that it can provide opportunities for the Indonesian people to meet their needs in order to maintain survival. One of the efforts to achieve economic development goals is to make the Micro, Small and Medium Enterprises (MSMEs) sector the driving force of the economy. MSMEs are businesses that help the Indonesian economy. According to the Department of Cooperatives and Micro, Small and Medium Enterprises, the role of micro, small and medium enterprises (MSMEs) in the Indonesian economy can at least be seen from their position as the main role in economic activities in various sectors, can reduce unemployment, can promote local products so that human resource

development occurs, create new markets and sources of innovation, and contribute to maintaining the balance of payments through export activities (Visakha, 2021).

In the current era, technology is increasingly sophisticated and of course this will affect the progress of MSMEs in Indonesia, of course MSMEs really need financial reports to see the development of these MSMEs, financial reports can provide information about profits and losses, reports on changes in capital that occur and reports on cash flows that are obtained or issued. One of the objectives of financial reports is to guide a decision that must be made for the future. In the past, the accounting system was still carried out manually, only recording the transaction process in a book so that it was less effective and efficient, such as losing data and the result obtained were inaccurate so that it took more time to correct it, now the technology is increasingly sophisticated, namely carried out woth a computerized system or called an accounting information system that can help be effective and quality for the decision making, developing the process of recording company transactions, improving performance evaluation and internal control (Soudani, 2012). Tua'I Yang Laundry is an MSME pioneered by Mr. Jammer Pasaribu located at Perum Bambu Kuning, Batu Aji. Tua'I Yang Laundry is a service in the field of washing clothes and the price has been set by the service provider with a certain time limit, but for Tua'I Yang Laundry not only provides laundry services, but can provide services for washing dolls, carpets, bags, and shoes. Tua'I Yang Laundry was established in 2016, but the accounting system used is still manual because the one who carries out the recording process itself is Mr. Jammer Pasaribu and has 3 employees so that according to Mr. Jammer Pasaribu the manual system can still be used in running the laundry, as well as a lack of knowledge in making computerized transactions. In this modern era, MSMEs should develop facilities that are used with a computerized system so that it is easier to present financial reports and can advance the Indonesian economy. Information System can help laundry to get information quickly and accurately, so that Mr. Jammer as the owner of the laundry can make the right decisions, one of which is with financial statement information that can be generated through the System Information Accounting (SIA). This SIA activity aims to record and archive accounting data to help smooth laundry operational activities so that it is the basic for decision making (Romney dan Steinbart, 2016). Judging from the services provided by Tua'I Yang to customers, it has the opportunity to develop the laundry business to be even bigger, but Tua'I yang has problems with running business processes, managing finances and recording transactions because it does not have an organized system and procedures, so it cannot run effectively and efficiently, the impact is that the laundry owner has difficutly analyzing and checking every transaction that occuers because there is no accounting system and internal controls that manage the transaction process and documents to be used to record accounting data so that the business process and financial reports of Tua'I yang do not run effectively. Therefore, Tua'I Yang must have the right planning to improve the quality of its operational system. Laundry that still has not implemented the SIA and still records transaction data manually as a result of which internal control is weak, so the author wants to help Tua'I yang to manage all laundry busniness processes with the SIA, as well as organize how internal controls will be applied

and what are the shortcomings of the system so that the internal controls implemented are better in the future.

Methods

A.   Data Collection Technique

In this study using primary data collection, therefore data information can be obatined directly by the owner of the MSME

1.   Interview

This technique is carried out by meeting face-to-face directly with the owner of Tua'I Yang Laundry so that I as a researcher get information in the from of oral statements about events that have occurred, are happening or are in the future.

2.   Observation

The process of collecting data by observation has a better level of accuracy, interview techniques, because there is a difference when information is obtained directly from the owner of Tua'I Yang laundry and when researchers directly observe the conditions that occur also by making observations the author can get an overview of operational activities.

3.   Dokumentation

This data collection technique is carried out by viewing or recording the required information. This documentation is in the form of pictures, records, and transaction evidence of the operational activities of these MSMEs.

B.   Output Design Process

The process of preparing the output in the form of the Microsoft Acces Tua'I Yang Laundry system begins with collecting all data through interviews, observations and documentation. After that, the initial stage carried out is table design, which contains laundry needs data, service price data, customer data and transaction data that has been inputted. After making the table, the next most important pasrt is connecting relationship with the aim of creating relantionships between tables, using the primary key in each table so that all tables will be connected to each other. Furthermore, the stage of making forms, this form is another form of table that is used to input data so that the list form and transaction form become easier and simpler. And from this form we can create the reports we need. The next step after the tables and forms have been created is query creation. This query is like a formula that is used to link accounts in transactions from tables and forms that have been created become a report. After the query is complete, the last step is to create the financial statements needed for laundry. This report serves to show and see all transaction that have occurred and are input into this system so that it can be seen the condition of profit and loss, capital, marketing, purchases, and assests owned by laundry. After everything is finished, then an additional step can be done is to make an attractive design so that the system becomes more comfortable to use and is not difficult when used by being able to improve colors, images, and icons, and a main menu that can make it easier for users. This system implementation step can be done by opening the laundry application then the customer input form transaction section, price input, transaction input and monthly

financial statements consisting of profit and loss, changes in capital and financial position will be seen.

C. Stages of implementation

The following is the implementation stage in the research that will be carried out at Tua'I Yang Laundry.

1. Preparation Stage

The preparation stage is the first step to start this activity. First, an initial observation was made to find a place to implement this activity in Batu Aji, Batam as the location of this activity. After determining the location, then start looking for partners to carry out this activity. Next, after getting a partner communication is carried out with the partner regarding the provision of activities in accordance with the university. After obatining approval, the next procedure is the signing of the MoU and MoA between the laundry and the university rector. Then will make a proposal to submit a community service place to the head of the Accounting study program at the Universitas Internasional Batam. After the proposal is sent received by the study program, this community service activity can be carried out.

2. Implementation Stage

At the implementation stage, the laundry was contacted to furthure discuss the accounting records used there and make an appointment for the interview process and direct observation to the place. During the interview and observation, it was discussed what problem the laundry was experiencing in recording financial reporting and ehther the laundry had used the system before. Next is to ask for information related to general data, business field processes, applicable provisions and what operational activities occur for the purpose of designing a system to match the laundry situation. After this process is complete, go directly to how to create a Microsoft Acces system starting from how to compile, test, to how to design so that it is attractive to use. The stages of making this system are also carried out feedback with the laundry whether it is suitable or there are errors in making this system not only once a trial but requires several improvements so that the system is easy to understand and has no difficulty in using it so that this system can help laundry in the future.

3. Assessment Stage

At this assessment stage, the system has been used by Tua'I Yang Laundry also ensures that the system is operating properly. The next step is to make a PKM report on what procedures and stage processes were carried out while designing this system. After that, ask for feedback form the laundry about using this system. Then an assessment and evaluation is carried out by the organizer of this activity and the supervisor. The supervisor playas an important role in guiding as well as in carrying out the assessment of the system that has been designed.

4. Reporting Stage

At this reporting stage, the supervisor who has carried out an evaluation of the accounting data system that has been made, concludes that this system can operate well and is suitable for use. There are also improvements to the report that has been made if there is something missing, until the report is approved by te

supervisor. After all the processes are complete, the last is the collection of reports into the university activity system and community service is complete.

D.   Implementation Schedule and Budget
1.   Implementation Schedule
       Activities will be carried out from june 01 to December 31, 2022
              Table 1 *Implementation Schedule at Tua'I Yang Laundry*

No	Time	Description
1	June 01, 2022 – June 07, 2022	Activity location and partner search
2	June 08, 2022 – June 16, 2022	Communication with partners
3	June 17 – July 17, 2022	MoU and MoA signing
4	July 18,2022 – July 26, 2022	Consultation and approval of supervisor
5	August 01 – August 30, 2022	Proposal development and approval
6	September 01 – September 06, 2022	Interview, Observation and Laundry Documentation
5	September 07 – September 10, 2022	Recording Laundry information
6	September 10 – September 30, 2022	System deisgn and make PKM report
7	October 01 – October 31, 2022	System implementation in laundry
8	November 01 – December 05, 2022	Preparation of the final report

Source: Author, 2022

E.   Activity Budget
       The following is a breakdown of the budget that will be used during this activity.
              Tabel 2 *Activity Implementation Budget*

No	Activity Design	Budget Type	Volume	Unit	Unit	Total
1	Observation and Interview	Consumption cost	2	Times	IDR 15,000	IDR 30,000
		Transaportation costs	5	Times	IDR 10,000	IDR 50,000
		Wi-Fi cost	1	Package	IDR 350.000	IDR 350.000
2	Output design	System creation cost	1	Package	IDR 1,000,000	IDR 1,000,000

		Laptop purchase	1	Piece	IDR 3.700.000	IDR 3.700.000
		Transportation costs	4	Times	IDR 10,000	IDR 40,000
3	Implementation Assistance	Consumption cost	2	Times	IDR 15.000	IDR 30.000
		Internet connection fee	1	Package	IDR 350.000	IDR 350.000
4	Report writing	Printing cost	1	Package	IDR 30.000	IDR 30.000
		Other expenses	-	-	-	-
TOTAL BUDGET						IDR 5.580.000

Source: Author, 2022

Result and Discussion

1. **Activity Output Design**
A. **Design of Business (FlowChart)**
➢ Sales Flowchart

The following is the business flow of selling services that occurs at Tua'I Yang Laundry based on the result of these interviews and observations
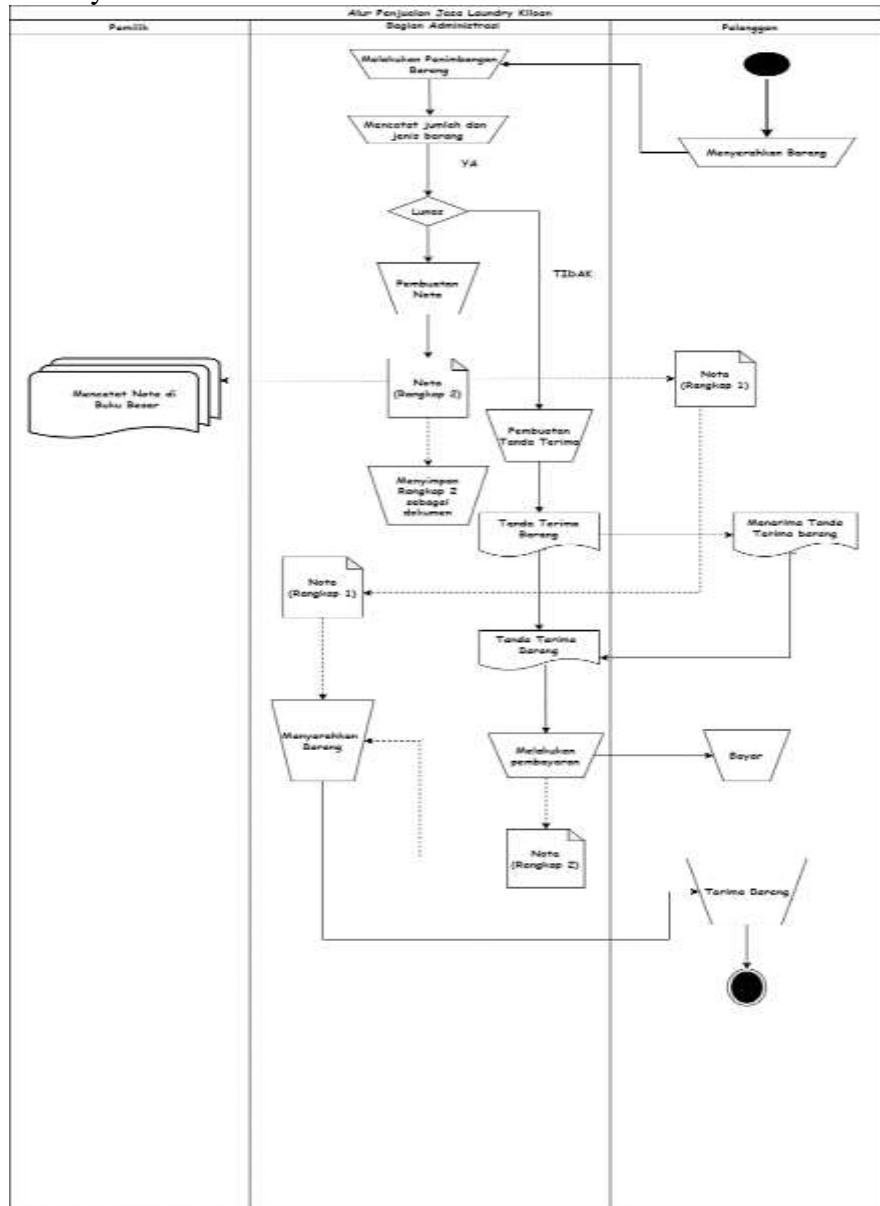

Figure 1 *Flowchart of Tua'I Yang Laundry Service Sales,* Source: Data Processed (2022)

Description:
1: Notes (Duplicate 1 and Duplicate 2) contain the customer's name, service type, service price, laundry name and number. The customer will receive (Duplicate 1) as proof that the customer has performed laundry services and the laundry will keep (Duplicate 2) as documentation to record sales
2: Ledger entry contains customer name, number of goos weighed, price of service, type of service, description of payment

The process starts when the customer comes directly to the laundry to deliver the goods, then will be served by the administration. Then the administration weight the customer's goods to find out the price of the service, records the service if the customer makes an initial payment, the administration will make a note (duplicate 1 and 2) if the customer pays after the service is performed, the administration will make a receipt as proof that the customer has performed laundry sevices so that the customer knows the price to be paid, then the customer will be given a laundry note (duplicate 1) containing the price and time of collection, and the administration keeps the note (duplicate 2) as documentation and the administration submits it to the owner to make a record in the ledger, for customers who make payments at the end must bring a note (duplicate 1) as proof that the customer is doing laundry services and has not made a payment.

From the sales flow, it can be seen that the laundry only inputs manual transaction into the ledger and customer data archive and does not have adequate financial reports. Therefore, the proposal for an effcetive busniess flow is to use the system that has been designed in this activity, namely:
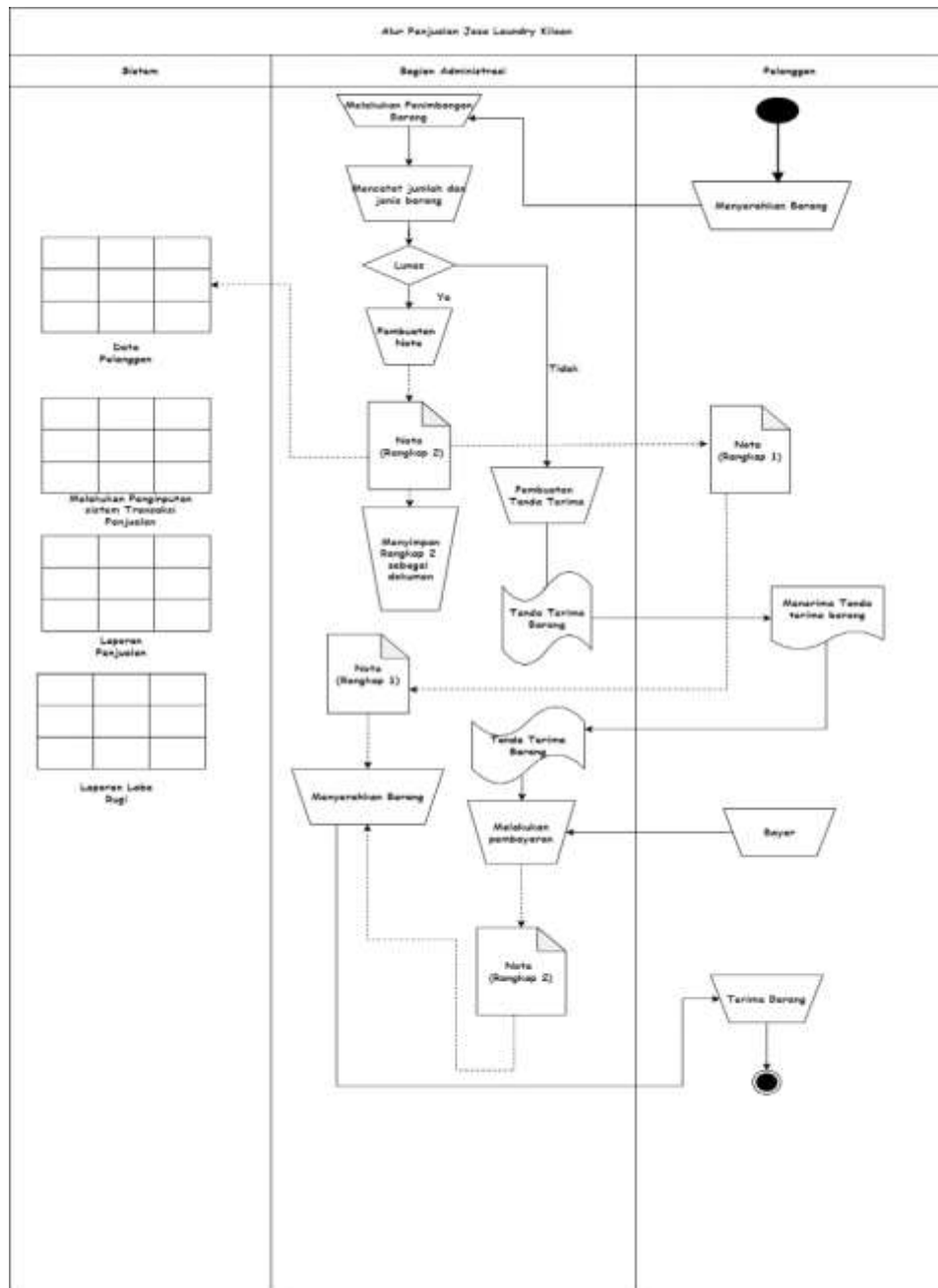
Figure 2 *Improvement of Tua'I Yang Laundry Sales Flowchart,*
Source: Data Processed (2022)

Improving the flowchart on the sale of laundry services using a system that will be implemented in sales transactions at the laundry. Previously, the administration made notes and then the notes would be recorded in the ledger by the owner and would only record customer data so that the work was inefficient, now it can directly input customer data into a form that is complete with address, telephone number and others. Then when an order or sale occurs, it can be directly inputted into the sales transaction form which can be directly connected to the service price data and inputting is not only done by the owner but the administration can also help with inputting so that operational become effective. When a customer

has previously used laundry services, there is no need for the customer's identity to be recorded again because the customer data has been stored, only adding the transaction data and if the customer has not made a payment, it will be inputted in the sales payment section. Then after all sales transactions are completed in one month, you can immediately see the sales report that occurred during that month and can immediately see the profit and loss statement that occurred using this system. With the improvement of the previous manual recording, it will be very easy for employees to input and display the desired data by directly clicking on the data they want to see.

  ➢ Purchasing Flowchart

This purchasing process starts with the administration checking the inventory in the laundry. When the inventory is not available, the administration will make an order list and conatct the supplier directly. Then the supplier receives the order and will send the order according to the agreement and also provide a sales note. After the order arrives, the administration will receive the material and check the condition of the amount, and the suitability of the laundry material by looking the purchase note. After that the administration will give a note to the owner to record the addition of inventory, then make a payment and the administration will receive proof of payment (duplicate 1) from the supplier and the supplier accepts the payment and keeps the proof of payment (duplicate 2) as a documentation that the laundry has made a payment, then the proof of payment is given to the owner to record that cash disbursements occur to finance laundry need. The following is the flow of purchases that occur at Tua'I Yang Laundry.
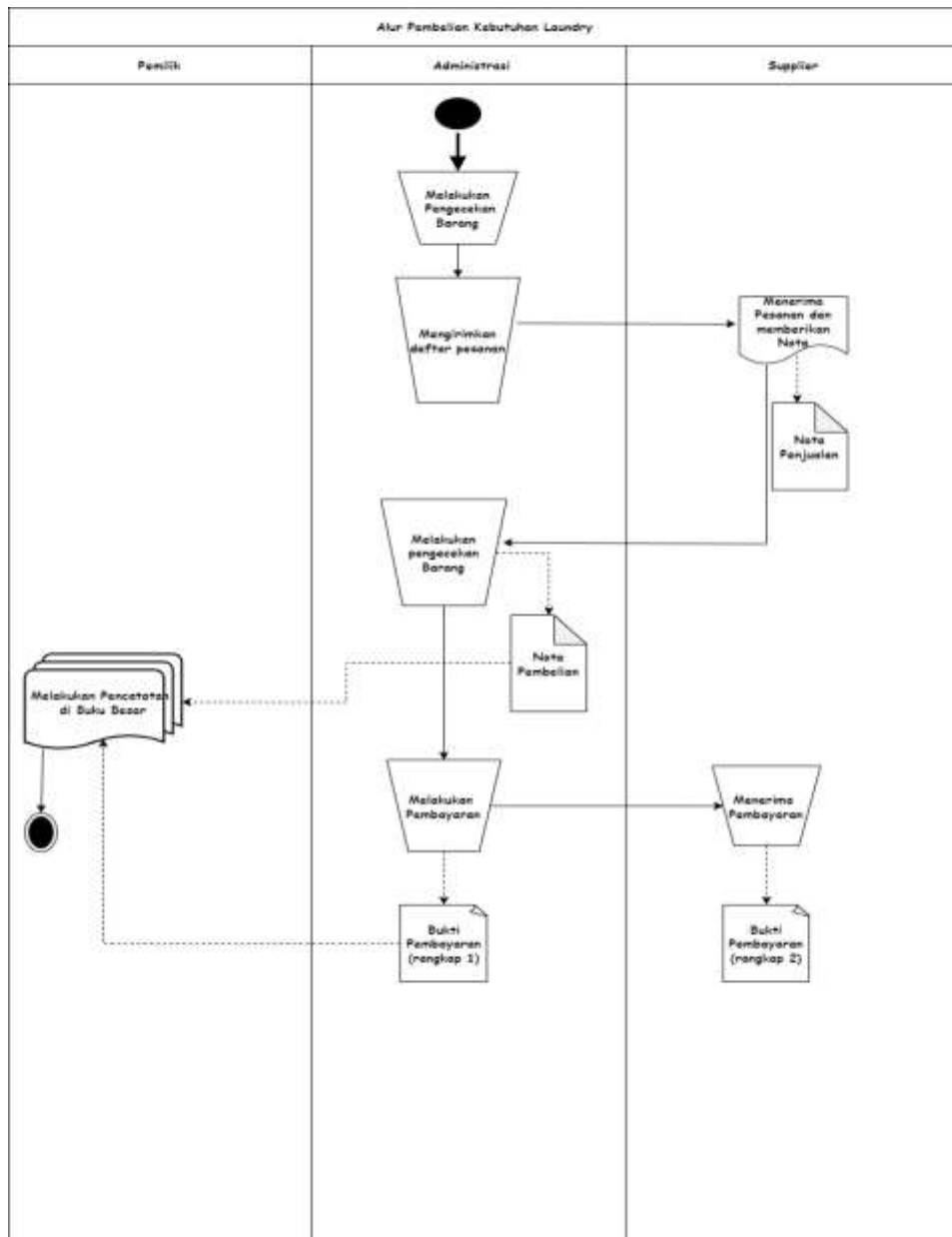
Document Description:
1: Sales Memorandum: The supplier's memorandum makes a sale to the laundry
2: Purchase Note: Laundry note to make a purchase to a supplier
3: Proof of payment (Duplicate 1 and 2): if the laundry has made a payment, the laundry will receive (Duplicate 1) and the supplier will receive (Duplicate 2) as documentation that the laundry has made a payment
4: Ledger recording: conatins data on the purchase of laundry needs, recording cash expenditures

Figure 3 *Flowchart of Purchasing Need of Tua'I Yang Laundry,* Source: Data Processed (2022)

The purchase flowchart can be seen when a purchase transaction occurs, the pirchase inventory is received, the administration must manually check the amount sent whether it matches the amount purchased, then send an order list to the supplier and provide a purchase receipt to the owner to make a record of having to write down and calculate one by one the amount of inventory in the ledger. So, the proposal offered from the system is that the owner only needs to enter the amount purchased and does not need to do manual calculation again on the amount of remaining inventory so that it will be easier to see the purchase data that must be paid. The following is an improvement of the purchase flowchart.
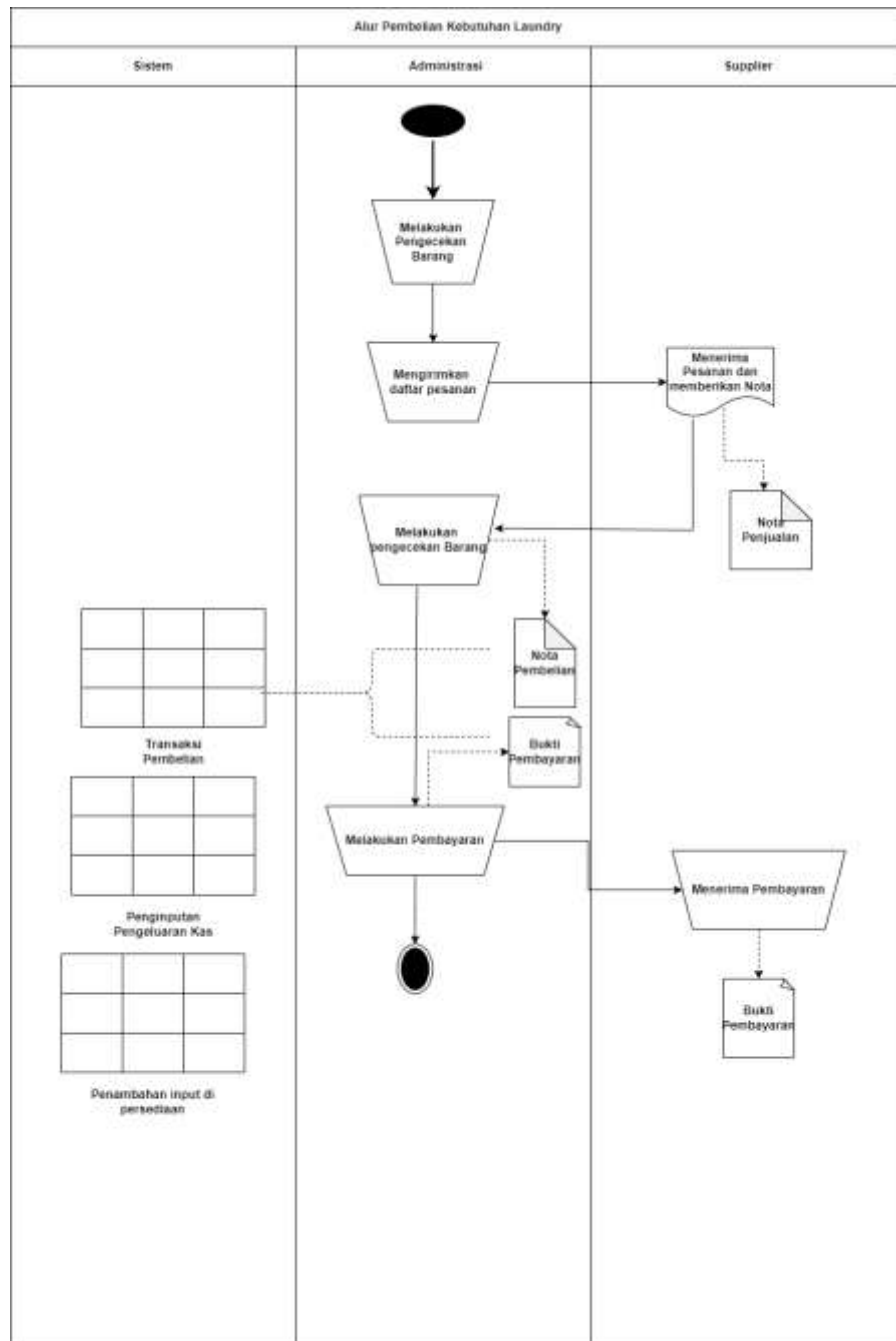
Figure 4 *Improved Flowchart of Purchasing Needs of Tua'I Yang Laundry,*
Source: Data Processed (2022)

This proposed system improvement will make ot easier to input manual purchase transaction to be more integrated with each other. this improvement can be seen with the system, when the goods enter will be input into the purchase transaction form. And when you want to make a payment, you can immediately record and there will be an immediate reduction in the amount of cash. After that this transaction will also be connected to the inventory form which can help in selecting items to be purchased and does not need to manually input both the name

and price of the ledger record. Then after all transactions have been inputted, you will immediately be able to see how much the total purchase along with the date of purchase and the name of the supplier in the purchase report without having to calculate from scratch, so that with improvements using the system it will be very helpful and this system can be done directly by the administration without waiting for the owner to do it because the data will be stored and the owner can look back to make sure the data has been inputted correctly.

B.   Internal Control System of Tua'I Yang Laundry

This internal control is a laundry internal control process with the aim of ensuring all procedures are followed and can identify and solve problems that occur in the laundry. Here are the internal controls at Tua'I Yang Laundry:

1.   Control Environment

Tua'I Yang Laundry can be said to have implemented the value of integrity and ethical values. In his business, the owner also helps his employees when carryig out operational activities such as inputting sales and purchase transaction data. The owner also makes an organizational structure so that employees in the laundry remember the responsibilities that have been given, such as the administration and operators (Washing and Ironing) who are in charge of monitoring all usiness processes that occur. Tua'I Yang laundry has long-term planning in building its business. The work culture in this company is more towards a team building work culture where the relationship between superior and subordinates is also not rigid and open to each other. Especially for administrative employees, the main target is to record all service sales transactions. The total number of customers who have done laundry services is 270 people a day.

2.   Risk Assesment

Risk measurement is the most important part of running a business because there are many competitors, so the owner must be able to identify what risks occur in the business so that the business can rum for a long time. To identify the possibility of risks caused by a lack of accuracy by employees and customers involved in the sales process, such as in washing clothes there are still stains or one of the customer's clothes turns out to fade so that other clothes are affected and when the clothes are finished packing it turns out to be exchanged with other customers or in packing the number of customer clothes is less. To anticipate the occurrence of this, Tua'I Yang Laundry makes a rule that if the customer wants to do the washing and the clothes are easy to fade, they must inform the administration but not only rely on information from the customer if the customer also does not known it, employees must also pay attention such as reading the label on the clothes, namely the clothing care label and not mixing white clothes with dark colors and for clothing stains, the owner directs employees before washing to check first. Then it is important for the owner to identify various threats, including financial threats, such as loss of financial resources, waste, or theft.

3.   Control Activities

Employee procedures at Tua'I Yang Laundry are for working days and hours are Monday - Sunday at 09.00 - 21.00. For the provision of leave to employees, the company sets a maximum annual employee leave of 12 days in 1 year, and for leave

for pregnant or married employees is 5 – 7 days. In addition, the separation of responsibilities for each employee has also been implemented.

- Sales Control

In the procedure of selling laundry services, of course, customers want to get good quality and workmanship does not experience delays to provide the best service Tua'I Yang Laundry will provide two options in the payment system, namely paying in advance and paying after the service is performed, the reason why this payment system is enforced is because if an error is caused by laundry employee then the customer gets a 50% discount and this is also form of trust to customers that the mistakes that occur do not recur and attract customers to perform services at Tua'I Yang. To avoid the risks that exist, when services are performed, note must be made and notes must be kept as documentation that service transaction occur, and all documents must be clear on what date and complete customer data.

- Cash receipt recording process

When the customer makes an initial payment, the customer is entitled to a service note (duplicate 1) which contains that the payment has been paid and the time to pick up the laundry from the administration. After that, the administration will save the note data (duplicate 2) as documentation and will be given by the owner to record cash receipts in the ledger.

- Purchasing Control

In the purchasing procedure at Tua'I Yang Laundry this will be done to a third party, namely the supplier. To minimize the risks that may occur, when this transaction is carried out by the administration department which must forst check all the completeness of what needs to be then send an order list to the supplier and provide a purchase note to the owner to make records must write and calculate one by one the amount of inventory in the ledger as well as the administration departement taked care of payment.

4. Monitoring

The laundry owner assigns responsibilities to each employee clearly. The administration department serves customers who wish to perform services bith new customers and customers who have already done laundry at Tua'I Yang Laundry. As well as payments and receipts, its is also the responsibility of the administration department to monitor supplies and purchases of laundry needs, while for operators there are two, namely the washing and ironing parts which are in charge of producing the best quality services so that all of their duties are clear. At the end of each month the owner will ask the administration to check all sales that occurred that month and match them with evidence such as service sales notes, purchase notes and etc. So that errors do not occur such as not inputted, misrecorded, miscalculated and other errors. Every sales transaction then, administrative employees must report to the owner.

5. Information and Communication

The information required by the owner of the service sales activities at Tua'I Yang Laundry is as follows,

a. Total sales revenue by customer note.
b. Amount of cash received from laundry services.
c. Customer's full name and addres.

d. Customer note.

e. Name, Phone No, Laundry Addres.

f. Type, and Total price of laundry.

   All information obtained will be entered into the laundry ledger so that it will be easier for interested parties to view this information.

   Based on the result of the review of internal control at Tua'I Yang Laundry, the author can see that there are still some weaknesses, namely:

- Separation of Functions and Duties in Organizational Structure

   The weakness reviewed is from the separation of functions in purchasing goods where only the administration performs this task so that the administration will be overwhelmed and less time efficiency should be the task of checking the part can be done by each operator then when the goods needed have run out, they can make a report to the administration so that the administration can immediately place an order.

- Accounting Information System does not play a role in Laundry

   Laundry curently performs the activity of recording expenses and income, manually, namely by recording in the ledger. As a result, human error can occur because the recording in the book can be lost and the writing is not clear so that the calculation is wrong. By using this Accounting Information System, laundry can collect all data on business activities and store this data effectively and efficiently, integrate with each other to all part and information management will be faster and the input of this system can also be done directly by the administration so there is no need to give a note to the owner to make a note that the owner only needs to correct the input whether it is appropriate or there is still something missing, so that the owner can immediately make decisions in the future after seeing laundry financial report, operational activities become effective and efficient in time.

C. Microsoft Acces – Based Accounting System Design

   After the interview and observation process at the laundry, the author has understood the shortcomings of business operations in recording and financial reporting. Therefore, the author will use Microsoft Acces to design a system so that laundry owners and employees only needs to enter transaction details and the a system will automatically create adequate financial reports and supporting reports according to the desired period.

Figure 5 *System Grouping Section*, Source: Data Processed (2022)

   Sistem ini memiliki 4 bagian yaitu *table*, *query*, *form*, dan *report*. *Table* ini akan meliputi kelompok utama untuk transaksi apa saja dalam suatu sistem. Berikut adalah tabel yang menjelaskan fungsi setiap *table* dan isinya.

Table 1 *System Grouping Section*

No.	Table Name	Function Table	Field Name	Field Function
1	*Chart Of Account*	Charging all accounts list	*Account Header No*	Account head numbering
			Account Header Name	Basic account naming
			Account Detail No	Detailed numbering of accounts
			Account Detail Name	Detailed numbering of accounts
2	Customer	Charging customer data	Customer Code	Customer code
			Customer Name	Customer name
			Address	Customer's Residnece
			Mobile / phone number	Customer's mobile / phone number
3	Price	Price laundry services	Item Code	Laundry type code
			Item Name	Type of clothing
			Price	1 – time service price (depending on the type of clothing)
4	Transaction	Service transaction information input	Transaction code	Sequence number of customers who perform laundry services
			Transaction date	Customer date giving clothes to the laundry
			Customer code	Code contained in the customer table
			Payment	Inputting whether the customer has paid or not
			Order status	Inputting whether the laundry has been picked up or not by the customer
5	Transaction details	Transaction data entry services in details	Transaction code	Sequence number of cutomers who perform laundry services
			Item code	Laundry type code
			Total	Total weight of clothes to be washed or ironed only
6	Payment transaction	Service transaction input when the customer pays in debt	Transaction code	
			Item code	Laundry type code
			Refrence No.	If paying via transfer then input the transaction code or if cash then input according to the queue order "CASHxxx"
			Total	Total weight of clothes to be washed or ironed only

			Price	Total payment
			Debit	Total how much is the remaining payment
			Credit	Total how much is the remaining payment
7	Supplier	Place of transaction for purchasing laundry needs	Code	Item code laundry supplies and equipment
			Name	Store name
			Address	Store address
8	Purchase Header	Inputting general information about purchase transaction	No. of purchase	Order number of laundry equipment and supplies
			Purchase date	Purchase transaction date
			Supplier code	Item purchase code
			Description	Remarks if there is a shortage when buying etc.
9	Purchase Detail	Detailed input of purchase transaction data	Purchase No.	Order number of laundry equipment and supplies
			Item No.	Item Number
			Qtt_Goods	Total items purchased
			Item price	Unit price of goods
10	*General journal* header	General information input of general journal transaction	Transaction No.	Transaction occurrence sequence number according to general journal detail data
			Transaction date	Date of transaction according to general journal detail data
			Description	Description of transaction
11	General journal detail	Accommodate general journal transaction data in detail	Transaction No.	Transaction sequence number
			Acc Detail No.	Detailed account number
			Debit	Amount debited
			Credit	Amount credited

Source: Data Processed (2022)

After the table design, the UML Class Diagram will be made. For the relantionships that the author makes, everything is included in the "One to Many" type relantionship, namely each row of data from the first table can be connected to one or more rows of data in the second table. The following is the creation of a relationship or UML class diagram in Ms Acces between the master table and the transaction table that was previously created.
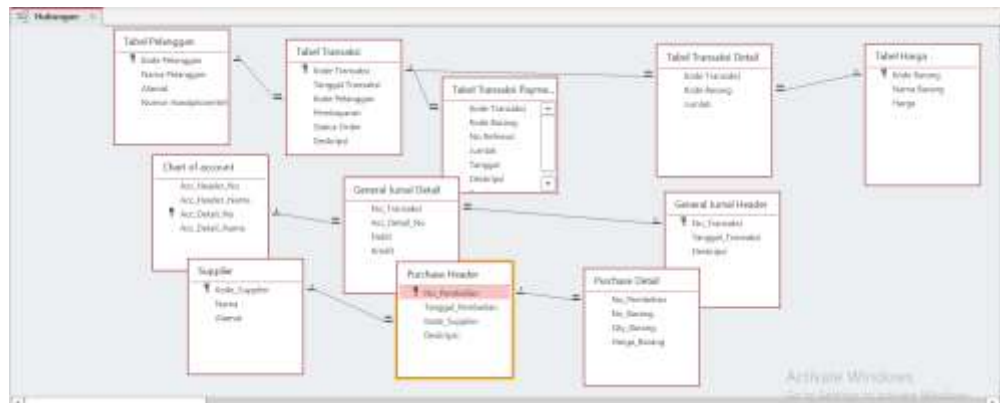
Figure 6 *Relationship view*, Source: Data processed (2022)

Furthermore, continued with the creation of query, this query is a part to add, modify, and change data structures, tables or forms. In this query, its is like a place to enter a formula in making the desired report. Query created in this system consists of:

Figure 7 *System Query Section,* Source: Data processed (2022)

Then the third is forms, forms are transformations of tables made so that users can easily fill in or enter the data needed throughout business activities. Here are the names and functions of each form.

Table 2 *List of Forms Names and Function*

No.	Forms Name	Forms Function
1	Laundry App	The first display when you want to see the transaction form
2	Customer Input	Display customer data
3	Price Input	Display customer transaction
4	Transaction Input	Display customer transaction
5	Service transaction report	Displaying laundry service transactions if the owner wants to see only 1 month then this form can siplay transaction data for only 1 month, for example in the month "June".

Source: Data processed (2022)

The last group is reports. Reports here serve to isplay reports that have been designed to meet the company's needs in financial reporting of business activities. Here are the names and function of reports in detail.

Table 3 List and Name of Reports Functions

No.	Report Name	Report Function
1	Service Transaction	Display service transactions every month
2	Profit and Loss	Display the profit of the laundry business in a period
3	Capital	Displays changes in capital in a period
4	Financial position	Display the statement of financial position in a period

Source: Data processed (2022)

1. Main Menu

Main menu display as the main menu in this system. Here the user can immediately choose his destination. Like wanting to directly see the transaction form or transaction report

Figure 8 Main Menu Display, Source: Data processed (2022)

2. Menu Data Utama

Form the main menu, by selecting the left side, go to the Navigation form main data which contains the main data in this system. This main data conatins a combination of chart of account forms, customer input, price input, transaction input, and service transaction reports. This main data navigation form is used to make it easier for users to input and display main data that is separate from transaction data. For example, when users want to open or input cusromer data, they can directly click on the top without having to close and reopen the customer form, and there are minimize, maximixe, close buttons on the form. All forms in the system are equipped with additional operation buttons to save (Save record), create new (new record), and delete (delete record) and there are also next, back, and other buttons that make it easier for users to use.

Figure 9 *COA Main Data Display*, Source: Data processed (2022)

Figure 9 is a display of the Chart Of Account (COA) form which contains the account header no field to input head number of the account group whether it includes Assets (1000), Debt (2000), Equity (3000), Revenue (4000) and Costs (5000) for this account header name input the account group, account detail no is to input the laundry business account number which cannot be the same as other accounts with the front number determined according to the Asset, Debt, Equity or Cost group. Then Account detail name to fill in the account name that the user creates. Users need to adjust the account category so that the reports prepared are accurate based on the existing account list (Devia, 2020).
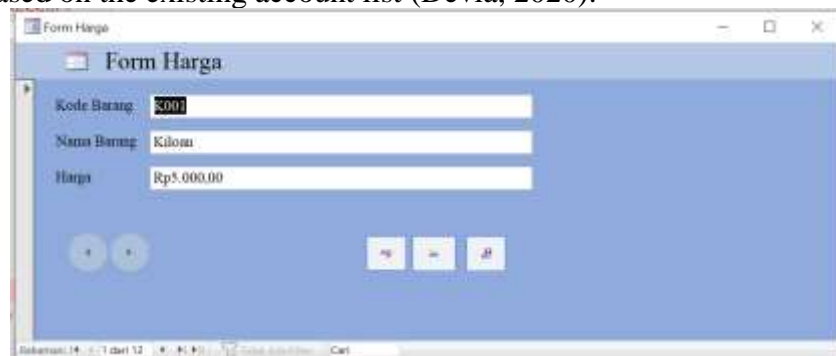
Figure 10 *Main data Display Price Input,* Source: Data processed (2022)

Figure 10 displays the price data form for laundry types as information for customers if they want to perform services at Tua'I Yang Laundry.

Figure 11 *Main Data display of Customer Input,* Source: Data processed (2022)

Figure 11 displays the customer form if the customer performs services at Tua'I Yang Laundry, the customer data will be entered in the form containing the customer code, customer name, addres and cellphone number after the employee shows the customer that the data entered by the employee is correct.

3. SubForm

This subform is a form that further details the transactions that occur and becomes one part of the linked header and detail transactions and makes it easier to input transactions.

Figure 12 *Main Data Display of Laundry Service Transaction Input,*
Source: Data processed (2022)

Figure 12 displays the customer transaction form when performing services at Tua'I Yang Laundry which contains customer data and the type of customer's clothing, there is the price of the type chosen by the cutomer so that the total payment appears and in the form can also be inputted whether the customer has made a payment or not and whether the clothes that have been completed have been taken or not by the customer.

Figure 13 *General Data Display Laundry Service Transaction Report,*
Source: Data processed (2022)

Figure 13 displays the service transaction report for each month and this form can also display only a few months if the owner wants to see only one month as in the example:

Figure 14 *Sample Display of service transaction reports for several month*
Sumber: Data Diolah (2022)

For example, if the owner wants to see the date 01/06/2022 then the owner only inputs the date 01/06/2022 then the transaction report will display as desired by the owner.

4. Report Menu

The report menu is a collection of all reports generated from the company's operational transaction. In the system that has been designed, the reports that are created automatically are the profit and loss statement, the statement of changes in equity (capital) and the statement of financial position.

Figure 15 *Display of the Report Menu,* Source: Data processed (2022)

Figure 15 displays the laundry financial report for a certain period. To view the report on the system, just click which report you want to display.

a) Profit and Loss

Figure 16 *Income Statement Display,* Source: Data Diolah (2022)

The income statement shows the net profit figure earned by a business in a certain period. The profit and loss figure is derived from revenue minus all expenses or costs.

b) Capital Changes

Figure 17 *Display of Capital Change Report,* Source: Data processed (2022)

The statement of changes in capital shows that what next steps are taken by the owner for the business to the next period after seeing the income in the curent period.

c) Statement of Financial Position

Figure 18 *Display of Statement,* Source: Data processed (2022)

The statement of financial position in Figure 18 contains the condition of assets, liabilities and capital at a certain period of time. The main purpose is to analyze the cash flow of the laundry business in the future.

2. Implementation Process Outputs

After the system creation process is fully completed, the implementation process begins. Before this system is given to the company, this system is first tested by asking the laundry owner to make transactions during June 2022 and the author tries to implement it first whether it is safe so that no errors or problems occur month, this system has been confirmed safe and can be given directly to the laundry owner.

Providing the system to the laundry owner is done at the same time as the introduction of the system. In the introduction process, the authir explains all functions in the system which includes how to use the system, the function of each table, form, and report, how to fill in the main data, how to fill in transactions and other things related to the system.

In additional, the author also explained that this system will produce a report. General journal reports are only for inputs such as expenses, cash receipts, depreciation, and other expense. The balance sheet function is to see the number of laundry business account numbers after transaction during a certain period. This ledger function is to see a recapitulation transaction that have been inputted and broken down by account. The function of the income statement is to see the net profit or loss generated. The function of the equity report is to see how much capital changes and the final capital. The function of the statement of financial position is to see the assets, liabilities and capital of the company, whose final balance of each account contained in the statement of financial position comes from the final balance of the ledger. The function of the sales report is to see a recapitulation of sales on the sales form. The function of the purchase report is to see a recapitulation of purchase on the purchase form.

After the introduction process is complete, the employees will be assisted by the author to input the July 2022 transactions into the system along with an explanation with the aim of ensuring that users understand how to use this system. After the input of July 2022 assisted by the author is complete, then the proces of handling over the system to the company will be carried out, where the system created has been adjusted to the wishes of the company so that there are no more

imporovements as long as the system can run smoothly and without errors. After that the laundry owner will continue to input his own transactions fo the next month according to what has been taught and explained by the author. This system is used by Tua'I Yang Laundry, the last implementation that will be done is asking for feedback on the system that has been designed.

Before submitting this system, the author also explains the importance of internal control in the laundry business properly. Here the author explains and says the results of the author's analysis of internal control along with existing weaknesses. Then the author also explains how better steps to overcome it, one of which is by implementing the accounting infromation system with the aim of streaming the recording of the business flow of laundry business transaction so that it makes it easier to produce a financial report. In addtition, the author also explains that the existence of this internal control will make the operations of the admistrative department more effective in completing their responsibilities as well as the data inputted will be stored and not experience data loss so that the transactions that occur in the laundry become clearer and more detailed.

3. Condition After Implementation

After the system implementation process into the laundry business was carried out, the condition of Tua'I Yang Laundry experienced several changes, namely:

1. Recording transactions for sales, purchases, repayments, cash reseipts, cash disbursements made easier and faster. Where previously the laundry only used manual calculations and recorded transactions in the ledger, whereas now it can be done by entering the details of the order and purchase, then the system will automatically add up the order.

2. Data recording, the main laundry data that was previously only recorded in the ledger can already be entered into this system, where this data will be connected to the transaction form so that it will be easier to see and select the name of the customer when a laundry service transaction occurs or the supplier when he wants to make a purchase can be done directly without typing one by one.

3. The owner can also display transaction reports in a particular month without having to open the book again, just directly select the date, month and year.

Conclusions

Tua'I Yang Laundry is business engaged in washing and ironing services, this service business first appeared to only provide washing and ironing services for clothes but over time and modern times this service not only accepts washing clothes but can accept washing shoes, dolls, bags and carpets Tua'I Yang has a duration of completing its services for a maximum of 2 days including ironing and the price of this service is determined by the owner of the laundry in carrying out its operational activities has 3 employees, namely for washing and ironing and for the administration part is carried out by the owner of the laundry, namely Mr. Jammer himself and its opening hours start from 09.00 - 21.00 WIB. Tua'I Yang also has many customers due to very satisfying results at a price that does not burden customers, with a total of 270 visitors a day.

Based on the result of observtions and interviews with laundry owners, the curent condition of the laundry in managing each of its business activities still does not apply recording through the system. Data processing is still manual, namely by recording transaction in the book. Purchasing transactions for laundry needs are also still using manual recording. So that this causes the slow process of data processing and preparation of financial reports where the data is not neatly organized because it is difficult to get information on a fast time. Therefore, the design of this accounting information system need to be carried out and implemented at Tua'I Yang Laundry. Making this system starts from the process of designing tables, relantionships, forms, queries, and also reports that are tailored to the needs of the laundry.

The condition after implementing this system in Tua'I Yang Laundry, can record and input all transactions related to sales, purchases, payments, general journals directly into the system using this application on a computer or laptop and after completion it can display report directly every mont. This will be every effective and save more time in calculating all these transactions which were previously done manually. The benefits that laundry feels by using this system is that making financial accounting and financial reports becomes easier and faster no longer need to calculate manually and this system is very helpful in laundry operations. In addition, with this system it is very helpful in seeing the increase in profit and loss, financial position and other accounts that can be used for internal control and internal decision making.

Advice

Based on the result and conclusions of the design of a microsoft acces – based accounting information system that has beem carried out at Tua'I Yang laundry, there are suggestions that can be given to Tua'I Yang Laundry businesses as future considerations.
1. Keeping laundry receipts properly.
2. Save each memorandum or proof of expenses so that it can be inputted into the system.
3. The Microsoft Acces system that has been designed and created should be applied in the future because it has been adapted to each laundry business process so that with the application of this system, every recording of the

laundry process will be more organized than manual recording, namely recording in books. With this Microsoft Acces System, laundry can also directly generate the required reports such as financial reports, sales reports etc..

4. Laundry should archive transaction evidence better so that it is not lost and will make it easier to input into the system.

5. Laundry should learn more about accounting standards reporting on the company so that it can assist in reporting and preparing financial statements in accordance with the applicable SAK.

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