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ACCOUNTING RECORDING SYSTEM DESIGN AT BENTELY TYRE REPAIR SHOP

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Abstract

There are no financial recording at Bentley Tyre Repair Shop. The Bentley repair shop also does not provide receipts for sales or revenue. To solve the problem, a computer based accounting system was created. The system was created using Microsoft access which produces financial reports in the form of inventory cards, profit or loss reports, purchase reports, income reports, sales reports, and statements of financial reports. The output would guide the repair shop in knowing their profit and inventory. System design is carried out according to the needs and requests of MSME owners, so that the system can be run easily and produces accurate information.

Keywords: *Accounting System Computerized, Microsoft Access, Small and Medium Enterprise, Repair Shop.*

Introduction

Bentley Tire Workshop is a business that is engaged in providing car repair services. Bentley workshops focus on repairing car tires inside and out, as well as changing car oil. This workshop has been established since 2019 at Ruko Puri Legenda area Block C1 Number 8. The Bentley Tire workshop is included in the Micro, Small and Medium Enterprises (MSMEs) category, which is run by the owner and one employee. Bentley Tire Workshop activities Monday to Saturday, with operating hours from 08.30 WIB to 17.00 WIB. The activities carried out by the Bentley Tire Workshop are too simple. The activities carried out by the Bentley Tire Workshop are in the form of supplying or ordering supplies, repairing car tires, filling up car and motorbike tires, and changing car oil. Provision of supplies for car repairs is done with vendors in Batam City. Payment for inventories is made in cash. The entire process of supplying goods, repairs, to changing the oil is carried out directly at the Bentley Tire Workshop. The process of repairing and changing the oil does not take long, according to supplies and time availability. Payment is made in cash after the Bentley Tire Workshop completes the repair. Even though the Bentley Tire Workshop has been operating for more than three years, the workshop does not keep detailed records of income and expenses. Recording is not done continuously. Workshops rarely issue notes on repairs and sales.

Methods

(Alhamid dan Anufa, 2019) Data collection is used to obtain information. Information can be obtained in the form of interviews, observations, or using a list

of questions. Data collection in this study used field research and case studies. Data collection techniques used by the author are as follows:

1. Observation

(Hasanah, 2017) In its role, observation is used as a basic initial technique in starting a study. In addition to being used as a basic initial technique, observation is used as a participant observation, experimental, and interview technique. Observations made by the author are observing the operational activities of SMEs.

2. Interview

(Pujaastawa, 2016) Interviews were conducted in the form of asking questions both orally and in writing. Interview questions can be in the form of objects or events in the present, past, and future. Interviews were conducted to find out the background of MSMEs, the activities carried out and the problems faced by MSMEs.

When all the information is collected and problems have been identified, it is continued with the design of an accounting recording system with Microsoft Office Access. Community service activities at the Bentley Tire Workshop take place from September 2022 to December 31, 2022.

Discussion

The output design of the activities resulting from this accounting system is in the form of a Microsoft Office Access application. The resulting bookkeeping administration is in the form of a list of accounts, inventory cards, income statement, purchase report, service income report, sales report, financial position report, list menu, report menu, transaction menu, main menu, and general journal. The following is the function of the accounting system designed for the Bentley Tire Workshop in detail.

- a. Main Menu

The main menu is the first display that appears when the user opens the system. The main menu feature functions to make it easier for users to access other features on the system, such as bookkeeping and report administration. The menu features designed in Microsoft Office Access consist of the main menu, transaction menu, report menu, and list menu.

Picture 1



Source: Author (2022)

- b. Chart of Account

The account list form consists of a list of accounts used for recording transactions at MSMEs. There are fields that must be filled in on the account registration form, namely header account number, header account name, account number, and account name. Filling in the account number cannot be the same as the previous account number.

Picture 2

Source: Author (2022)

c. Supplier List Form

The account list form consists of a list of accounts used for recording transactions at MSMEs. There are fields that must be filled in on the account registration form, namely header account number, header account name, account number, and account name. Filling in the account number cannot be the same as the previous account number.

Picture 3

Source: Author (2022)

d. Inventory List Form

The inventory form consists of a list of goods sold by MSMEs. This form is intended so that the owner can find out the amount of inventory he has. In addition, the existence of this form aims to make it easier for the owner to choose the name of the goods to be bought or sold in the purchase and sale form. There are columns on the form, namely item number, item name, and item price.

Picture 4

Source: Author (2022)

e. General Journal Form

The general journal form can be accessed on the transaction menu. The general journal form functions to record cash receipts and disbursements transactions on sales forms and purchase forms.

Picture 5

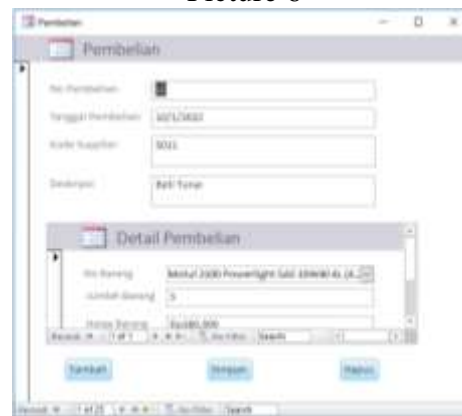


Source: Author (2022)

f. Purchase Journal Form

The purchase journal form is designed to function to record transactions when purchases of supplies occur by MSMEs to suppliers. The purchase journal consists of purchase number, date of purchase, description, account number, debit and credit.

Picture 6



Source: Author (2022)

g. Sales Journal Form

The sales journal form serves to record sales transactions. Sales journal consists of sales number, date of sale, description, account number, debit and credit.

Picture 7

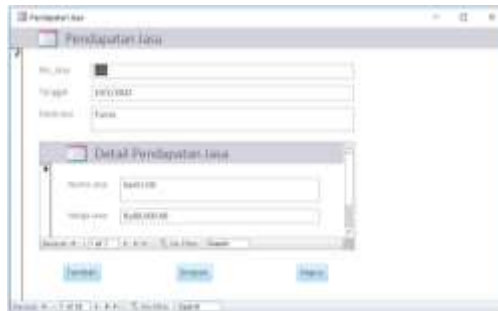


Source: Author (2022)

h. Income Journal Form

The service revenue journal form functions to record transactions for services that have been performed. The service revenue journal consists of service number, date, description, account number, debit and credit.

Picture 8



Source: Author (2022)

i. Inventory Card

Inventory card is a report that contains detailed information about inventory turnover that occurred during a period. With inventory cards, MSMEs can control and find out the remaining inventory at the end of each period.

Picture 9



Source: Author (2022)

j. Profit or Loss Report

The income statement can be accessed through the report menu. The income statement contains the revenue earned by users, and expenses incurred during a certain period.

Picture 10

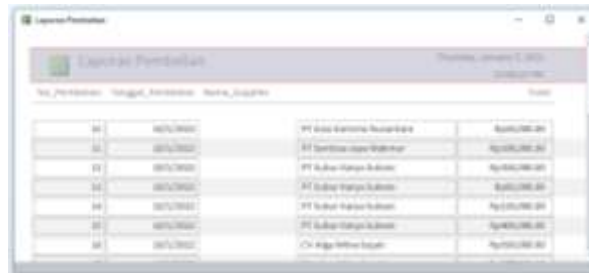


Source: Author (2022)

k. Purchase Report

Purchase reports can be accessed via the report menu. A purchase report is a report consisting of MSME purchase transaction data in a certain period. Purchase reports aim to find out the price of goods purchased from suppliers so that on subsequent purchases, MSMEs can negotiate to get the ideal price. In addition, the existence of a purchase report can determine the amount of incoming inventory.

Picture 11



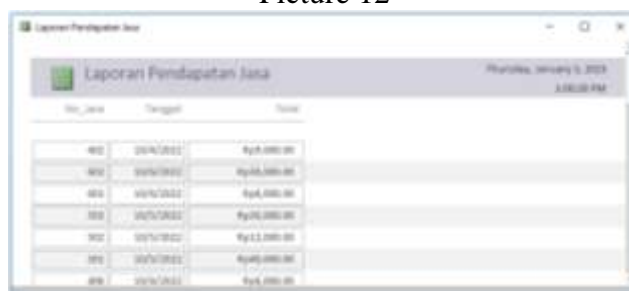
No. Pembelian	Tanggal	Keterangan	Total
01	01/1/2022	PT Toko Elektronik Nusantara	Rp100.000,00
02	02/1/2022	PT Toko Elektronik Nusantara	Rp150.000,00
03	03/1/2022	PT Toko Elektronik Nusantara	Rp200.000,00
04	04/1/2022	PT Toko Elektronik Nusantara	Rp250.000,00
05	05/1/2022	PT Toko Elektronik Nusantara	Rp300.000,00
06	06/1/2022	PT Toko Elektronik Nusantara	Rp350.000,00
07	07/1/2022	PT Toko Elektronik Nusantara	Rp400.000,00
08	08/1/2022	PT Toko Elektronik Nusantara	Rp450.000,00
09	09/1/2022	PT Toko Elektronik Nusantara	Rp500.000,00
10	10/1/2022	PT Toko Elektronik Nusantara	Rp550.000,00

Source: Author (2022)

l. Income Report

Service income reports can be accessed via the transaction menu. The service income report serves to find out service transactions that occur in one period. This report aims to determine the overall income in one period.

Picture 12



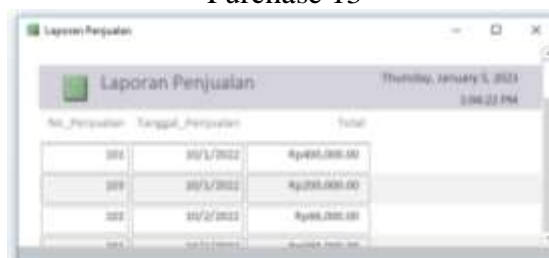
No. Jasa	Tanggal	Total
001	01/01/2022	Rp4.000,00
002	02/01/2022	Rp4.000,00
003	03/01/2022	Rp4.000,00
004	04/01/2022	Rp4.000,00
005	05/01/2022	Rp4.000,00
006	06/01/2022	Rp4.000,00
007	07/01/2022	Rp4.000,00
008	08/01/2022	Rp4.000,00
009	09/01/2022	Rp4.000,00
010	10/01/2022	Rp4.000,00

Source: Author (2022)

m. Sales Report

Sales reports can be accessed via the transaction menu. The sales report consists of MSME sales transaction data in one period. This report aims to find out and evaluate whether the revenue from sales generated by MSMEs is increasing or decreasing.

Purchase 13



No. Penjualan	Tanggal Penjualan	Total
001	01/1/2022	Rp495.000,00
002	02/1/2022	Rp295.000,00
003	03/1/2022	Rp495.000,00
004	04/1/2022	Rp495.000,00

Source: Author (2022)

n. Statement of Financial Report

Reports of financial position can be accessed via the transaction menu. The statement of financial position provides information to users regarding the increase or decrease in capital in a period.

Picture 14



Source: Author (2022)

Conclusion

Based on the information obtained through observation and interviews, Bentley Tire Workshop does not prepare financial reports in any form. Unavailable financial records cause MSME owners to not know their financial condition. The impact of the absence of conventional financial records causes MSME owners to misjudge their business and make the wrong decisions.

After examining the problems experienced by the Bentley Tire Workshop, the authors designed a computer-based accounting recording system using Microsoft Office Access so that operational transactions can be well organized. System design is carried out according to the needs and requests of MSME owners, so that the system can be run easily and produces accurate information. Information generated from financial reports can be used as a basis for decision making by Bentley Tire Workshop.

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