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MICROSOFT ACCESS-BASED ACCOUNTING SYSTEM DESIGNATED FOR TOKO INDRA

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Abstract

The inadequate accounting recording system implemented at Toko Indra is because transactions are recorded manually. That impact the inefficiency and irrelevance of financial reports so that it can lead to inaccuracies and completeness of reports needed for decision-making. This community service aims to create an accounting system using Microsoft Access that scopes include form, bookkeeping system, and financial reporting. The methodology data collection was obtained from observation and interview with the partner. The outputs of the accounting recording system include a list of chart of accounting, suppliers, inventory form, purchases form, sales form, general journal form, income report, and financial position report. The output would guide SMEs in knowing inventory turnover and financial conditions not only cashflows. Therefore, SMEs can make better decision making to increase sales and monitoring the inventory.

Keywords: *Accounting System Computerized, Microsoft Access, Small and Medium Enterprise (SMEs)*

Introduction

In Indonesia, Micro, Small and Medium Enterprises (MSMEs) have the meaning of trading activities managed by individuals that lead to productive economic activities with the criteria stated based Law No. 20 of 2008. MSMEs are an important pillar of supporting the country's economic growth. Based on data from the Ministry of Cooperatives and Small and Medium Enterprises, the number of MSMEs in Indonesia has reached more than 64 million. This number reflect around 97% of the workforce nationality. Therefore, achievement has made the MSME sector the backbone of the economy in Indonesia. Moreover, the contribution of MSMEs to the Gross Domestic Product (GDP) is 60.5%. However, in reality, not a few MSMEs experience similar challenge in carrying out their business activities. The challenge that is about conventional bookkeeping implemented by MSMEs (Ardiansyah, 2019; Muljanto, 2020). Recording of MSME transactions is only limited to simple cash income and disbursements which has an impact on business owners not knowing the financial condition of MSME. Therefore, bookkeeping must be carried out following accounting methods and computer-based so that owners can find out the problems and make relevant decisions in overcoming the problems that are being experienced by MSMEs.

Indra Store has been operating for approximately 19 years, but still does not have a recording system or reporting system for its business activities and only records expenses and income every day manually. Indra Store does not record detailed transactions, such as recording sales and purchases, as well as the clear recording of operational costs and inventory, thereby influencing the owner's decision-making. In addition, due to inadequate records, the opportunity to reach the market is still not wide enough. As well as resulting in the owner's ignorance of the profits and losses of his business accurately. This causes the owner to be unable to take appropriate action for his business. Based on the background of the problem, community service activities are carried out with the aim of designing an accounting system based on the Microsoft Access application to assist MSMEs in recording their business operations.

Methods

Data collection is an activity carried out by the author in collecting the data needed in research (Hasanah, 2017). Research data collection uses field research and case studies. Field research is a type of research that prepares research designs and testing tools, determining locations, respondents, and information. Researchers conducted observations, documentation and interviews (Darmalaksana, 2020). Apart from that, there is also case study research where the researcher is required to explore the problems being experienced by the research subjects. The research data was obtained directly from the research subjects by observation and interviews and the research data were primary data. Data collection techniques used by researchers are as follows:

1. Observation

According to Sugiyono observation is a data collection technique that is carried out by directly observing events in a systematic manner to obtain information (Syahdan et al., 2021). Observation activities carried out by the author are used to find out how business activities are taking place and the process of recording Indra Store's financial transactions.

2. Interview

Interview is a data collection technique by preparing questions to be asked of research subjects (Linawati & Rihastuti, 2017). Interviews were conducted by meeting directly with research subjects to find out the background, activities, and problems faced by SMEs. The following are questions that the author gave, along with information from research subjects in the interview process

Community service activities are carried out at the Indra Store located at Perumahan Graha Nusa Permai Blok A5 No 2 Batam Center, Batam City. Activities will be held from June 1, 2022 to December 31, 2022. In the early stage of implementation, in June to August researchers surveyed the location and asked for approval from business owners to carry out community service activities. This period also identified and analyzed problems by conducting interviews with business owners. Furthermore, in September to November, data collection is carried out for the system to be designed and do the system design. Then, in December testing and implementation of the system that has been designed. The preparation of the work practice report is carried out from the first week of November to the 4th week of December.

Discussion

The stages of community service activities are divided into three stages, namely the preparation stage, the implementation stage and the assessment and reporting stage. This stage begins with the author searching for partners who will be invited to collaborate during this activity. After getting partners, the authors explained the purpose of the collaboration and asked for approval to create a computer-based accounting system for MSMEs. After getting approval from the MSME partner, the author made an MoA and MoU agreement and asked for the MSME owner's signature. The author made a visit to observe and interview MSME owners to find out the obstacles and the transaction recording process. After getting the necessary information, the authors compiled a practical work proposal report. After getting approval to do community service at Indra Store, the author began to enter the implementation stage. Interviews and observations were conducted to obtain information regarding profiles, operational activities, transaction recording processes and constraints faced by MSMEs. After, identify the problems encountered and collect data for research purposes. After the data is collected, the writer will start designing an accounting recording system based on Microsoft Access that is designed according to the needs of Indra Store. After the system has been designed, a trial will be carried out to determine the success of the system in recording the financial transactions of Indra Store. Then, it can be ensured that the accounting system that has been designed runs smoothly, then it is followed by training in using the system for MSME owners and also implementing the use of the system by Indra Store. The assessment stage includes the evaluation and assessment of the supervisor on the accounting system that has been designed and the response from the shop owner Indra Store on the accounting system that has been implemented. After the assessment stage is complete, the next stage is the completion of the community service report. The output obtained in the form of an accounting recording system based on the Microsoft Access application is as follows.

1. Main Menu

The main menu is the first display that appears when the user opens the system. The main menu functions to make it easier for users to access the features contained in the system, such as financial transactions and reports. The main menu consists of a list menu, a transaction menu, and a report menu.



Picture 1

Main Menu

Source: Author (2022)

2. List Menu

The list menu is a menu that contains forms for master data such as lists of accounts, lists of suppliers, and lists of supplies owned by MSMEs. Master data includes information that is either fixed or rarely changed.



Picture 2

List Menu

Source: Author (2022)

a. Chart of Account Form

The first form in the register menu is the account registration form. This form contains a list of accounts used for recording MSME transactions. In the account list, you can see the account group number, account group name, account number, and account name. In this form there are also right and left arrow buttons which function to view the next and previous data. Adding a list of accounts can be done by pressing the pencil button. Then, it can be saved by pressing the checklist picture button.



Picture 3

Chart of Account Form

Source: Author (2022)

b. Supplier List Form

The list of suppliers can be accessed on the list menu. The supplier list contains supplier information for Indra Stores starting from the supplier code, supplier name, and supplier address. This supplier list is linked to the purchase form. Adding new supplier information can be done by pressing the pencil button. Then, it can be saved by pressing the checklist picture button.



Picture 4
Supplier List Form
Source: Author (2022)

c. Inventory List Form

The inventory list can be accessed on the list menu. The inventory list contains inventory information at Indra Stores that will be sold to customers starting from the item number, item name, and item price. The inventory list is linked to the inventory form. Adding a list of accounts can be done by pressing the pencil button. Then, it can be saved by pressing the checklist picture button.



Picture 5
Inventory List Form
Source: Author (2022)

3. Transaction Menu

The transaction menu is a menu that contains forms such as general journals, purchase journals, and sales journals. The form in the transaction menu is used to record MSME financial and non-financial transactions.



Picture 6
Transaction Menu
Source: Author (2022)

a. General Journal Form

The general journal form can be accessed on the transaction menu. The general journal form serves to record financial and non-financial transactions. This form also serves as an adjusting entry at the end of the year. This form that must be filled out includes the transaction no, transaction date, description, account number, debit and credit. In this form, there are also several buttons designed to make it easier for users to fill out the form. These buttons are the arrow to the right

which functions to view the next data and the arrow to the left functions to view the previous data. Adding new transaction information can be done by pressing the pencil button. Then, it can be saved by pressing the button with the checklist picture and can be deleted by pressing the button with the trash can picture.



Picture 7
General Journal Form
Source: Author (2022)

b. Purchase Journal Form

The purchase form can be accessed on the transaction menu. This form serves to record inventory purchase transactions by MSMEs to suppliers. suppliers. The fields that must be filled in on this form include purchase no, date of purchase, supplier no, description, item no, the number of goods, and purchase price. In the item name column, there is a drop-down feature to select the name of the item purchased. In this form, there are also several buttons designed to make it easier for users to fill out the form. These buttons are the arrow to the right which functions to view the next data and the arrow to the left functions to view the previous data. Adding new purchase transactions can be done by pressing the pencil button. Then, it can be saved by pressing the button with the checklist picture and can be deleted by pressing the button with the trash can picture.



Picture 8
Purchase Journal Form
Source: Author (2022)

c. Sales Journal Form

The sales journal form serves to record transactions when customers buy goods from MSMEs. The fields that must be filled in on this form include sales number, date of sale, description, item number, number of items, and price of the item. Column no purchase may not be filled in the same way as before. Just like in the purchase journal form, in the item no column there is a drop-down feature to select the name of the item purchased. In addition, the owner does not need to fill in the total column because the total column can appear automatically. In this form, there are also several buttons designed to make it easier for users to fill out the form. These buttons are the arrow to the right which functions to view the next data and the arrow to the left functions to view the previous data. Then the save button functions to save the data that has been created, the new button functions to add data, and the delete button functions to delete unwanted data.



Picture 9

Sales Journal Form

Source: Author (2022)

4. Report Menu

The report menu is a menu that contains MSME financial reports which include information to assist the decision-making process by MSME owners. The owner can display financial reports according to the desired date by filling in the desired date on the form or from and to or until first.



Picture 10

Report Menu

Source: Author (2022)

a. Inventory Card

The first report on the report menu is the inventory card. This report includes detailed information regarding inventory turnover that

occurs so that the company can find out and control the remaining inventory at the end of the period.

Tanggal	Jumlah Persediaan			
8/1/2022	111	8	8	14
8/2/2022	171	8	8	8
8/3/2022	200	8	8	2
8/4/2022	404	8	8	8
8/5/2022	408	8	8	14
8/6/2022	414	8	8	1
8/7/2022	491	8	8	8
8/8/2022	492	8	8	8
8/9/2022	493	8	8	19
8/10/2022	499	8	8	11

Picture 11
Inventory Card
Source: Author (2022)

b. Sales Report

The second report contained in the report menu is a sales report which includes sales transaction data for a certain period. This report has useful information for evaluating whether sales generated by MSMEs have increased or decreased in a certain period.

No Perjualan	Tanggal Perjualan	Total
109	8/1/2022	Rp4.000,00
101	8/1/2022	Rp13.000,00
118	8/1/2022	Rp4.500,00
113	8/1/2022	Rp10.000,00
120	8/1/2022	Rp33.000,00
108	8/1/2022	Rp4.000,00
107	8/1/2022	Rp1.500,00
100	8/1/2022	Rp33.000,00
109	8/1/2022	Rp105.000,00
104	8/1/2022	Rp105.000,00
105	8/1/2022	Rp100.000,00
102	8/1/2022	Rp100.000,00
101	8/1/2022	Rp1.500,00

Picture 12
Sales Report
Source: Author (2022)

c. Purchase Report

The third report contained in the report menu is the purchase report. Purchase reports include MSME purchasing transaction data in a certain period. This report contains information that serves to determine the price of goods purchased through suppliers and determine the amount of inventory that enters each period through purchase reports.

No Pembelian	Tanggal Pembelian	Nama Supplier	Total
110	05/10/2022	Gres Botania	Rp25.800,00
110	05/10/2022	Gres Botania	Rp25.800,00
280	05/10/2022	Gres Botania	Rp25.800,00
113	05/10/2022	Yoko Lakso B. Sari	Rp6.000,00
114	05/10/2022	Gres Botania	Rp22.000,00
114	05/10/2022	Gres Botania	Rp27.200,00
111	05/10/2022	Gres Botania	Rp19.900,00
119	05/10/2022	Gres Botania	Rp25.700,00
110	05/10/2022	Gres Botania	Rp25.700,00
117	05/10/2022	Gres Botania	Rp25.800,00
110	05/10/2022	Gres Botania	Rp25.800,00
112	05/10/2022	Gres Botania	Rp25.800,00
114	05/10/2022	Gres Botania	Rp25.800,00

Picture 13
Purchase Report
Source: Author (2022)

d. Statement of Financial Report

The fourth report contained in the report menu is a report on the financial position which includes information on assets, liabilities and capital owned by MSMEs. This report has information that serves to find out the financial condition of MSMEs so that owners can make the right decisions.

Kategori	Total
Kas	Rp13.065.000,00
Pembelian	Rp9.061.000,00
Penjualan	Rp3.000.000,00
Akumulasi Penyusutan Perbaikan	Rp81.150,00
Total Aset	Rp4.302.857,00
Liabilitas & Ekuitas	Total Liab Rp4.302.857,00

Picture 14
Statement of Financial Report
Source: Author (2022)

e. Profit or Loss Report

The fifth report contained in the report menu is the profit and loss report which includes information about sales generated and expenses borne by MSMEs in a certain period. This report serves to evaluate and find out the development of MSMEs through the profit or loss generated by MSMEs in a certain period.

Kategori	Total
Penjualan	Rp25.700,00
Saldo Pembelian	Rp25.700,00
Biaya Pokok Penjualan	Rp25.700,00
Pendapatan Operasional	Rp4.302.857,00
Beban Operasional	Rp0,00
Total Laba/Rugi	Rp4.302.857,00

Picture 15
Profit or Loss Report
Source: Author (2022)

Conclusion

Contributions in community service activities contribute to Indra stores in optimizing operational records and can make bookkeeping administration could be carried out easily and produce accurate information on financial reports. Information obtained from financial reports can be used as a basis for decision making by business owners. The design of this system gives positive results, the recording of transactions becomes more effective and efficient compared to the previous conditions which were carried out manually. There are two outputs from this community service, namely the design of an accounting system consisting of master data, a form for recording business transactions, and the resulting output in the form of financial reports that provide accurate financial information to business owners so that they can make the right decisions for their business.

Community service activities carried out by the author still have shortcomings of function in system designed. Recommendations that can be taken into consideration for the next implementation of community service are designing system with a login menu to increase security.

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