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DESIGN OF ACCOUNTING RECORDING SYSTEM AT BIMBINGAN BELAJAR RUMAH CERDAS

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Abstract

Bimble Rumah Cerdas is a business engaged in the service sector which located at Kavling Sagulung Lama Gang Salak Blok A No 4 Batam. Bimble Rumah Cerdas is facing problems in financial recording which is only done manually, and does not present a financial report. Based on these problems, the solution to help the business owner is to design a simple accounting system and produce a reliable financial report. This system is designed using Microsoft Access according to business needs. The resulting financial statements are in the form of income report, expense report, changes on equity statements, income statements, financial position reports. The accounting system is also able to produce accounting information that helps owner to make the right decisions so that the business can develop for the better business. The system designed by the author is still relatively simple and can still be improved, so recommendations for future researchers are expected to be able to update the accounting system in accordance with the times that will occur in the future.

Keywords: *Accounting System, Financial Statement, Design*

Introduction

MSMEs are one of the business sector that can expand economy in Indonesia (Halim, 2020). Business owner has an important role in improving the country's economic conditions, of course this must be supported by a good foundation. Economic conditions that are increasingly developing can generate income so that it can affect the increasing standard of living of the community (Syahputra, 2017). Every type of business, like large a business or MSMEs definitely requires an accounting recording system, recording of the business must be handled properly so that the owner can obtain correct information in terms of making decisions at the time needed (Andarsari & Dura, 2018). The development of the business must be also support start from the financial, management and accounting recording systems in running its business. In this digital era, technology development is important to increase their business productivity and the MSMEs can improve their financial accounting system by technology information based accounting system. These systems and technologies are mentioned as drivers of development which play an important role in the sustainable growth of a business organization. The presentation of this financial report aims to provide financial information and

describe the company's capabilities and can help UMKM or Micro, Small, and Medium Enterprises to analyzing, monitoring, and evaluating their financial condition. Bimble rumah cerdas is one of the business engaged in the service sector. This business provides tutoring services start from kindergarten, elementary, middle school, high school, and vocational high school. This bimble has been running for 12 years, the problems faced by this business are bookkeeping and recording problems and still not presenting financial reports. Financial records are only done manually, written in a folio book, and do not present a financial report to find out the condition of the business. Financial information is very important and needed by every large, small and medium business entity. The solution to help these business owners is to design a simple accounting system and produce a financial report that assists business actors in making decisions. The purpose of this activity is to design an accounting recording system and implementation so that it can be used by business owners, that they can feel better changes and can also assist owners in carrying out business activities starting from the process of recording transactions and can produce financial reports for decision making. The benefits of this activity are expected to assist business owners in understanding the correct accounting recording process so as to produce accurate information.

Methods

The type of data used in this study is primary data. Primary data is data obtained directly through survey and observation methods. According to Sugiyono (2010) an interview is a meeting conducted between two or more parties to obtain information on a matter. This interview was conducted by asking questions directly to partners regarding the information needed to complete this activity. The information asked is related to how long this business has been running, business operational activities and the constraints experienced, such as how the business process and business operational activities are. Observation is a data collection process that is carried out by making direct observations (Mulyana, 2016). Observations made to determine the activities and operational activities of the business. Bimble rumah cerdas is a business engaged in the service sector which located at Kavling Sagulung Lama Gang Salak Blok A No 4 Batam. As a result of this observation activity, the authors found that bimble rumah cerdas still keeps records manually, does not yet have an efficient system, and does not yet present a report. So with the existence of observations it can help in preparing an accounting system according to the needs of partners.

Result and Discussion

Implementation Stage

The output resulting from this activity is a system that is designed using microsoft access and then implemented on partners. This system is designed to consist of forms and reports which of course have different functions. The result of outputs are designed according to the information obtained during interviews and observations of business processes at the beginning of work practice activities. The initial stage of the implementation process was carried out directly with partners, namely by handing over the designed system directly on December 6,

2022 and then explaining to partners about the designed system. This explanation starts from the main menu, this menu consists of several forms, namely a list of accounts, student identity, general journal, income and reports. This form is described in detail starting from usability, how to use it until the button is explained specifically, this is done with the aim that users can use it independently as well as the functions of the buttons in the form such as new, delete, save, close buttons. After partners know about the use of each form, the next step is to directly prohibit how to use the system. At this stage it will be carried out on 7 - 10 December 2022, starting from the account registration form, student identity, teaching partners how to input, add new accounts that have never existed before and other features in the form. The student identity form which functions as a place to input student data in the smart home bimble, how to add, delete, edit student data After that, enter the next stage, teaching how to use the system through practice by using general journal forms and income. This general journal form is the form used to input cash disbursement transactions. So first, we will explain about cash disbursement transactions and costs ranging from rental fees, phone credit, costs for buying stationery and etc. After the partner understands this, it will be explained how to use it directly into the system, the same goes for the income form. Next is to explain the report menu. This system consists of several types of reports. Each type of report produces different information. The report will be explained in detail with the aim that partners can understand the overall report produced. After all outputs are implemented to partners, monitoring is carried out on users when users use the system to ensure that users can actually use the system independently. The obstacle faced is that this system is being used for the first time in operational activities so it still takes time to adjust.

Project Output

The output generated from this activity is a system designed using Microsoft Access. This designed system is a system for recording all financial transactions that occur in the business. The purpose of this project is to be able to help find solutions to problems faced by bimbingan belajar rumah cerdas. The result is an accounting recording system that has the following features.

1. Main Menu

The main menu is designed to display the initial appearance of the system. The purpose of this main menu is to make it easier for users to search for the data they need. The main menu consists of a list of accounts, general journals, income, reports. The following is a display of the main menu form, which can be seen in picture 1.

Picture 1
Main Menu



Source: Author (2022)

2. Report Menu

This report menu contains financial reports which consist of income report, expense report, changes on equity statements, income statements, financial position reports. The following is the display of the report menu.

Picture 2
Report Menu



Source: Author (2022)

3. Chart Of Account

The chart of account form is used to add a new account that has never been used before. This form is designed using the account number and account head number as well as the classification of each account used. This form will make it easier for business owners to find out the accounts used in transactions and can make it easier to add accounts, delete and save.

Picture 3
Chart of Account



Source: Author (2022)

4. Student Identity Form

This form is a form that is used to input each student's data in the Bimbingan Belajar Rumah Cerdas. This form can make it easier for business owners to find out

the identity of students, can also add, delete and save new data. The following is a display of student identity.

Picture 4
Student Identity Form

Source: Author (2022)

5. General Journal Form

This general journal form is used to input all transactions that occur in the form of cash disbursements transactions. This form is designed using a header and has a subform. This header general journal contains transaction no, date and description while the detailed general journal contains details of the transaction. This form has also added features such as adding transactions, deleting to make it easier to input transactions. The general journal form can be seen in picture 5.

Picture 5
General Journal Form

Source: Author (2022)

6. Income Form

This form is used to input income receipt transactions, namely receipt of tutoring fees. This form is also designed using headers and has subforms. This form contains the acceptance number, date, student id, student name, payment method, as well as information. The subform section contains the receipt number, account number, description, and is also equipped with several features such as add, delete, forward or previous to be able to view transactions that have occurred before.

Picture 6
Income Form



Source: Author (2022)

The output reports in this system are designed according to the needs of partners. The designed reports consist of income reports, expense reports, profit and loss reports, changes in capital reports, financial position reports. The following is a description of the designed reports.

1. Income Report

The income report is a report designed to make it easier for the owner to know the amount of income earned during a certain period. This income report is sorted starting from receipt number, date, description, account number and total. At the end of the page there is a total of all revenue addressed to report users. The income report can be seen in picture 7

Picture 7
Income Report

No. Laporan	Tanggal Peristiwa	Keterangan	Total
01/0001	01/10/2022	Tung bu the 01/ 00000	Agut00000
01/0002	01/10/2022	Tung bu the 01/ 00000 Tung Persewaan	Agut00000
01/0003	01/10/2022	Tung persewaan/ 00000	Agut00000
01/0004	01/10/2022	Tung persewaan/ 00000	Agut00000
01/0005	01/10/2022	Tung bu the 01/ 00000	Agut00000
01/0006	01/10/2022	Tung bu the 01/ 00000	Agut00000
01/0007	01/10/2022	Tung bu the 01/ 00000	Agut00000
01/0008	01/10/2022	Tung bu the 01/ 00000	Agut00000
01/0009	01/10/2022	Tung bu the 01/ 00000	Agut00000
01/0010	01/10/2022	Tung bu the 01/ 00000	Agut00000
01/0011	01/10/2022	Tung bu the 01/ 00000	Agut00000
01/0012	01/10/2022	Tung bu the 01/ 00000	Agut00000
01/0013	01/10/2022	Tung bu the 01/ 00000	Agut00000
01/0014	01/10/2022	Tung bu the 01/ 00000	Agut00000
01/0015	01/10/2022	Tung bu the 01/ 00000	Agut00000
01/0016	01/10/2022	Tung bu the 01/ 00000	Agut00000
01/0017	01/10/2022	Tung bu the 01/ 00000	Agut00000
01/0018	01/10/2022	Tung bu the 01/ 00000	Agut00000
01/0019	01/10/2022	Tung bu the 01/ 00000	Agut00000
01/0020	01/10/2022	Tung bu the 01/ 00000	Agut00000
01/0021	01/10/2022	Tung bu the 01/ 00000	Agut00000
01/0022	01/10/2022	Tung bu the 01/ 00000	Agut00000
01/0023	01/10/2022	Tung bu the 01/ 00000	Agut00000
01/0024	01/10/2022	Tung bu the 01/ 00000	Agut00000
01/0025	01/10/2022	Tung bu the 01/ 00000	Agut00000

Source: Author (2022)

2. Expense Report

The expense report is a report that displays all expenditure transactions that occurred during a certain period. This report can make it easier for readers to find out the costs incurred in a certain period.

Picture 8
Expense Report

No. Transaksi	Tanggal Transaksi	Keterangan	No. Akun	Total
00006	11/11/2022	Biaya listrik di Dep. IT	111	Rp 1.000.000,00
00007	11/11/2022	Biaya beli alat tulis	111	Rp 15.500,00
00008	16/11/2022	Print outstar	111	Rp 2.000.000,00
00009	22/11/2022	Biaya internet di kelas	111	Rp 13.000,00
00010	11/11/2022	Biaya gas Dep. IT	111	Rp 136.600,00
Total				Rp 5.444.100,00

Source: Author (2022)

3. Profit and Loss Report

This income statement is designed to find out the profit and loss generated during one period. The profit or loss stated in this report is the amount of income derived from business operational activities and other income, which is then deducted by business expenses. Income statement can be seen in picture 9.

Picture 9
Profit and Loss Report

Pendapatan		
Pendapatan Jasa		Rp 6.700.000,00
Total Pendapatan		Rp 6.700.000,00
Belanja		
Belanja Sewa		Rp 700.000,00
Belanja Listrik dan Telekom.		Rp 113.800,00
Belanja Perawatan		Rp 170.000,00
Belanja Peralatan		Rp 171.000,00
Total Belanja		Rp 6.155.800,00
Profit/Loss		Rp 544.200,00

Source: Author (2022)

4. Statement of Changes In Capital

A report on changes in capital is a report that displays information related to changes in capital as a result of additions and reductions in profit and private financial transactions. Report on changes in capital can be seen in picture 10.

Picture 10
Statement of Changes In Capital

Profit/Loss	Rp 544.200,00
Prive	Rp 2.000.000,00
Total Perubahan Modal	Rp 2.544.200,00

Page 1 of 1

Source: Author (2022)

5. Statement of Financial Position

The statement of financial position in this system is designed to display the position of assets, debt and equity in a certain period. Assets are broken down by cash accounts, accounts receivable, supplies, equipment. Liabilities are detailed

with trade payables and capital. The statement of financial position can be seen in picture 11.

Picture 11
Statement of Financial Position

BIMBLE RUMAH CERDAS L/POKOK USAHA RUMAH CERDAS	
Aset	
Kas	Rp2.182.000,00
Persediaan	Rp0,00
Piutang	Rp0,00
Akumulasi Penyusutan	Rp0,00
Total Aset	Rp2.182.000,00
Liabilitas dan modal	
Liabilitas	
Utang Usaha	Rp0,00
Total Liabilitas	Rp0,00
Modal	
Modal Pemilik	Rp2.182.000,00
Total Modal	Rp2.182.000,00
Total liabilitas dan modal	Rp2.182.000,00

Source: Author (2022)

Results after Implementing

The condition of bimble rumah cerdas before and after using a designed system is very different. After implementation, it can be seen that there are many advantages obtained after using the system, which can help save time as well as reports that are presented in the form of the system. Another condition experienced is that it can make it easier to find out the income earned in a certain period, this can make it easier for the owner to find out his business income. Then the owner can also find out the total expenses in one period, the goal is to make it easier for the owner to control the costs incurred each period. This database system certainly makes it easier for owners to carry out their business operational activities. Business operations become more efficient, especially in terms of presenting reports. Prior to the existence of this database system, all transaction records were recorded using only a folio book, and even reports were not presented. After using this system, business operational activities can become more organized because they already have a data storage database.

Conclusions

Bimble rumah cerdas is one of the small, micro and medium businesses engaged in the service sector which was founded by Mr. Yudha Chondro, S.Pd, S.Si in 2010. Implementation methods used are observation, interviews. Obstacles to the problems experienced bimble rumah cerdas can be seen after conducting observations and interviews, that the recording system carried out by business owners is still manual and has not presented a report. Based on the obstacles that are being experienced by the bimble rumah cerdas, a system is designed in the form of microsoft access to overcome these obstacles. The implementation of the designed system in business operational activities and the ability of partners to use this system independently are the benchmarks for the success of this activity. The designed system was expected to help and provide real benefits for business owners in running their business. The condition of bimble rumah cerdas before and after

using the designed system is very different. After implementation, it can be seen that there are many advantages obtained after using the system, which can help save time, as well as reports that are presented in the form of the system. This database system certainly makes it easier for owners to carry out their business operational activities. Business operations become more efficient, especially in terms of presenting reports. Prior to the existence of this database system, all transaction records were recorded using only a folio book, and even reports were not presented. After using this system, business operational activities can be helped and become more efficient. The accounting system is also able to produce accounting information that helps owner to make the right decisions so that the business can develop for the better business. The system designed by the author is still relatively simple and can still be improved, so recommendations for future researchers are expected to be able to update the accounting system in accordance with the times that will occur in the future.

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