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INTERNAL CONTROL AND ACCOUNTING SYSTEM AT CV. BINTANG LIMA JAYA MANDIRI

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Abstract

CV. Bintang Lima Jaya Mandiri is a micro entrepreneur engaged in the furniture trade. This business has been operating for almost 10 years. This business still uses a simple organizational structure. The operational activities are only carried out by the owner and one employee. In addition, the financial recording of this business still uses the manual version which is recorded in the book. This condition can be known after conducting visits and interviews with business owners. This activity aims to apply accounting knowledge that has been learned during college to daily activities. In addition, this activity also aims to help micro-entrepreneurs to make accurate and correct financial reports that reflect the actual financial condition of their businesses. Not only in the accounting recording system, this activity also aims to clarify the internal controls on the CV. Bintang Lima Jaya Mandiri. In this activity, an accounting recording program will be designed using Microsoft Access so that business owners can easily make financial records and the system will run automatically and will provide the financial reports that are more accurate and efficient.

Keywords: *Accounting System, Financial Reports, Microsoft Access, Internal Control*

Introduction

MSMEs or Micro, Small & Medium Enterprises have an important role in economic development and contribute to the Gross Domestic Regional Income (Pertiwi *et al.*, 2022). The success of a business is highly dependent on the existence of a good accounting information system. Without such an accounting recording system, it will be very difficult for a business to assess business performance, identify balance sheets from customers and suppliers, and predict the future performance of an organization (Juita, 2016). In ensuring the success of good financial management, MSME owners need to be more strategically oriented and this requires improvements in the management of financial information that can open up greater business opportunities (Putri *et al.*, 2021). Financial reports are made from the recording process, which is a summary of the financial

transactions that occurred during the relevant financial year. CV. Bintang Lima Jaya Mandiri is one of the SMEs in Batam City, Indonesia. This MSME engaged in the furniture trade. This MSME has been operating for almost 10 years and is located at Warehousing Wahana Blok A No. 4, Batu Ampar, Batam. Products sold vary, such as office desks, chairs, and cabinets. This MSMEs do not yet have a complete and accurate financial report. Buying and selling transactions are only recorded in a book so that business owners need to manually calculate to find out the profit and loss of the business every month. Business owners have difficulties in recording because they do not have a more practical and accurate transaction recording system. Internal control is an important thing in an MSME. This can help an MSMEs to run smoothly. Internal control on CV. Bintang Lima Jaya Mandiri still needs to be improved, because cash receipts and cash disbursements by MSMEs are still done manually, that is, if there is money coming in from sales proceeds, it will be recorded in the books manually without a computer system to assist the transaction process. The cash disbursement process is also carried out manually, that is, if there is an inventory of goods that runs out, a purchase is made immediately without recapitulating the goods purchase receipt, so if you want to look back at previous transactions, it will be quite difficult to find. To assist the business owner in solving this problem, hence we will develop a system using Microsoft Office Access. The benefits of having an accounting recording system will certainly greatly assist MSMEs in improving internal control in cash receipts and disbursements that were previously recorded manually. With this system, the completeness of transaction data will also be recorded in the system. So that this will make it easier for business owners to record incoming and outgoing cash in their business.

Methods

Interview is one of the data collection techniques that can be used in collecting data which is carried out orally and face to face directly by asking questions to obtain information or opinions on a matter (Pebriana & Hendi, 2021). Another one is observation data collection techniques are useful for directly monitoring conditions that occur in the field to find the necessary data (Tang & Meilisa, 2021). Activities carried out by the MSME from morning to evening. This can help the system developer to be know and made the system based on what the business owner needs.

Table 1.
Implementation Schedule

No	Date	Activities
1	June 30, 2022	In search of a business entity
2	July 15, 2022	Interviews and observations
3	July 30, 2022	Prepare proposals, memorandum of understanding (MoU) and memorandum of agreement (MoA)
4	July 31, 2022	Obtaining information about the company's

		financial data
5	August 25, 2022	Designing an accounting system
6	September 9, 2022	Carry out system testing on the designed system
7	September 15, 2022	Introducing the system to business owner and providing training.
8	September 30, 2022	Implement and evaluate the system
9	October 15, 2022	Finalisation of reports and systems

Source: Processed data, 2022

Result and Discussion

Designing an accounting recording system for this practical work activity using the Microsoft Office Access application. In the process of designing the system, the author will first discuss with business owners to determine the features needed by business owners in carrying out their operational activities. So that the resulting output can be in accordance with business needs. The following is the outcome of this activity:

1. Login Menu

The following is the display of the login menu on the system. System users will be asked to enter a user ID and password to be able to access the system.



Picture 1.

Source: Processed data, 2022

2. Main Menu

After successfully logging in, the system user will automatically enter the main menu. This menu contains a list of accounts, list of goods, customers, and suppliers.



Picture 2.

Source: Processed data, 2022

3. Opening balance Menu

After the main menu, there is a menu where this menu will be used when a system user wants to input the beginning balance for the previous period, such as the opening balance for receivables, payables, and inventories.



Picture 3.

Source: Processed data, 2022

4. Purchase Menu

This menu is used to input every transaction related to purchases. This menu will display cash purchase forms, credit purchases, and debt payments.



Picture 4.

Source: Processed data, 2022

5. Sales Menu

This menu is used to input every transaction related to sales. This menu will display cash sales, credit sales, and account receivable forms.



Picture 5.

Source: Processed data, 2022

6. General Journal Menu

This menu contains forms for inputting journals other than sales, purchases, opening balances, payables, accounts receivables, and inventory.



Picture 6.

Source: Processed data, 2022

7. Report Menu

This report menu contains reports that have been automated after inputting transactions into forms. The report consists of accounts payable reports, accounts receivables, ledger, sales reports, purchase reports, inventory reports, profit and loss reports, and balance sheet reports.



Picture 7.

Source: Processed data, 2022

8. Chart of Account Register Menu

This menu will display the account number and account name in the accounting system. This account register form is intended to make it easier to add new account codes and delete account codes that are not used by the system users.

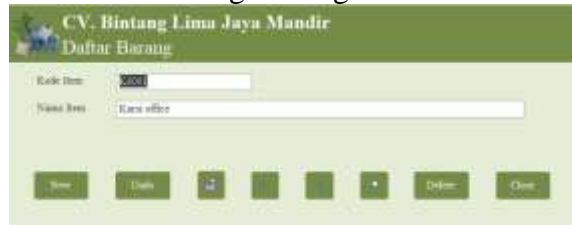


Picture 8.

Source: Processed data, 2022

9. Inventory Register Menu

This menu is used to display item codes and item names sold by system users. The item list menu is intended to make it easier to add new item codes and remove item codes if the item is no longer being sold.



Picture 9.

Source: Processed data, 2022

10. Customer Register Menu

This menu is used to enter customer information such as customer code, customer name, and customer address.



Picture 10.

Source: Processed data, 2022

11. Supplier Register Menu

This menu is used to enter supplier information such as supplier code, supplier name, and supplier address.



Picture 11.

Source: Processed data, 2022

12. Opening Balance of Account Receivables Menu

This menu is used to input the opening balance of each customer's receivables in the previous period, if any.



Picture 12.

Source: Processed data, 2022

13. Opening Balance of Account Payables Menu

This menu is used to input the opening balance owed by each customer in previous period, if any.



Picture 13.

Source: Processed data, 2022

14. Opening Balance of Inventory Menu

This menu is used to input the opening balance of inventory balance.



Picture 14.

Source: Processed data, 2022

15. Cash Purchase Menu

This menu can be used to input purchase transactions with the cash payment method. In this menu, you must enter information on the purchase number, purchase date, choose a supplier name, description, method (cash or bank), item code, quantity, and unit price. After that, this menu will display the total purchase automatically.



Picture 15.

Source: Processed data, 2022

16. Credit Purchase Menu

This menu can be used to input purchase transactions with the credit payment method. In this menu, you must enter information on the purchase

number, purchase date, choose a supplier name, description, item code, quantity, and unit price. After that, this menu will display the total purchase automatically.



Picture 16.

Source: Processed data, 2022

17. Debt Payment Menu

This debt payment menu is used to record payment transactions for credit purchases. In this menu, we must fill in the information in the form of purchase number, proof number, amount paid, date payment, description, method of payment (cash or bank).



Picture 17.

Source: Processed data, 2022

18. Cash Sales Menu

This menu is used to input sales transactions in cash. In this menu, you must enter sales number information, date of sales, select customer name, descriptions, method (cash or bank), service code, service quantity, service price, item code, quantity, and unit price, then the total will appear automatically.



Picture 18.

Source: Processed data, 2022

19. Credit Sales Menu

This menu is used to input sales transactions in credit. In this menu, you must enter sales number information, date of sales, select customer name, descriptions, service code, service quantity, service price, item code, quantity, and unit price, then the total will appear automatically.



Picture 19.

Source: Processed data, 2022

20. Settlement Receipt Menu

This menu is used to record receipt transactions on credit sales. When filling out the form, we must fill in the sales number, receipt number, amount, date of receipt, and method (cash or bank).



Picture 20.

Source: Processed data, 2022

21. General Journal Menu

This menu is used to record payment or receipt transactions other than buying and selling transactions, such as bank administration fees, stamp duty, current account taxes, bank interest, and adjustments to journal entries. This menu includes the transaction number, journal date, description, when an account number is selected, the account name will automatically appear, debit and credit. If the debit and credit positions are balanced, the system will automatically display the “balance” and if it is unbalanced, it will appear “unbalanced”.



Picture 21.

Source: Processed data, 2022

22. General Ledger Menu

This menu contains reports that can display transaction data for each account, including debit, credit, and ending balance.

Item Code	Item Name	Opening Balance	Purchase Quantity	Total Purchase Price	Average Purchase Price	Ending Inventory Price
0001	Item 1	10	5	50	10	15
0002	Item 2	20	10	100	10	30
0003	Item 3	30	15	150	10	45
0004	Item 4	40	20	200	10	60
0005	Item 5	50	25	250	10	75

Picture 22.

Source: Processed data, 2022

23. Creditors Statement Menu

This menu contains reports that present information on payables balances based on suppliers. The information available is in the form of purchase date, transaction number, if it has been paid the outstanding figure will be zero but if not then it will be calculated into the balances.

Item Code	Item Name	Opening Balance	Purchase Quantity	Total Purchase Price	Average Purchase Price	Ending Inventory Price
0001	Item 1	10	5	50	10	15
0002	Item 2	20	10	100	10	30
0003	Item 3	30	15	150	10	45
0004	Item 4	40	20	200	10	60
0005	Item 5	50	25	250	10	75

Picture 23.

Source: Processed data, 2022

24. Debtors Statement Menu

This menu contains reports that present information on receivables balances based on suppliers. The information available is in the form of sales date, transaction number, if it has been paid the outstanding figure will be zero but if not then it will be calculated into the balances.

Item Code	Item Name	Opening Balance	Purchase Quantity	Total Purchase Price	Average Purchase Price	Ending Inventory Price
0001	Item 1	10	5	50	10	15
0002	Item 2	20	10	100	10	30
0003	Item 3	30	15	150	10	45
0004	Item 4	40	20	200	10	60
0005	Item 5	50	25	250	10	75

Picture 24.

Source: Processed data, 2022

25. Inventory Report Menu

This menu contains reports on inventory which aims to show remaining inventory at the end of period. The information provided in this report is in the form of item code, item name, opening balance quantity, purchase quantity, total purchase price, average purchase price, and ending inventory price.

Item Code	Item Name	Opening Balance	Purchase Quantity	Total Purchase Price	Average Purchase Price	Ending Inventory Price
0001	Item 1	10	5	50	10	15
0002	Item 2	20	10	100	10	30
0003	Item 3	30	15	150	10	45
0004	Item 4	40	20	200	10	60
0005	Item 5	50	25	250	10	75

Picture 25.

Source: Processed data, 2022

26. Sales Report Menu

This menu contains sales reports created with the aim of making it easier to view total sales by customer name over a certain period of time.

Kode Pelanggan	Nama Pelanggan	No Pembelian	Tanggal	Total
0001	Pelanggan 1	PT000001	20/01/2022	Rp1.000.000
		PT000002	20/01/2022	Rp1.000.000
		PT000003	20/01/2022	Rp2.000.000
		PT000004	20/01/2022	Rp1.000.000
		PT000005	20/01/2022	Rp1.000.000
		PT000006	20/01/2022	Rp1.000.000
		PT000007	20/01/2022	Rp1.000.000
		PT000008	20/01/2022	Rp1.000.000
		PT000009	20/01/2022	Rp1.000.000
		PT000010	20/01/2022	Rp1.000.000
Runtal				Rp10.000.000
0002	Pelanggan 2	PT000011	20/01/2022	Rp1.000.000
		PT000012	20/01/2022	Rp1.000.000
		PT000013	20/01/2022	Rp1.000.000
		PT000014	20/01/2022	Rp1.000.000
		PT000015	20/01/2022	Rp1.000.000
		PT000016	20/01/2022	Rp1.000.000
		PT000017	20/01/2022	Rp1.000.000
		PT000018	20/01/2022	Rp1.000.000
		PT000019	20/01/2022	Rp1.000.000
		PT000020	20/01/2022	Rp1.000.000
Runtal				Rp10.000.000
0003	Pelanggan 3	PT000021	20/01/2022	Rp1.000.000
		PT000022	20/01/2022	Rp1.000.000
		PT000023	20/01/2022	Rp1.000.000
		PT000024	20/01/2022	Rp1.000.000
		PT000025	20/01/2022	Rp1.000.000
		PT000026	20/01/2022	Rp1.000.000
		PT000027	20/01/2022	Rp1.000.000
		PT000028	20/01/2022	Rp1.000.000
		PT000029	20/01/2022	Rp1.000.000
		PT000030	20/01/2022	Rp1.000.000
Runtal				Rp10.000.000

Picture 26.

Source: Processed data, 2022

27. Purchase Report Menu

This menu contains purchase reports created with the aim of making it easier to view total purchase by customer name over a certain period of time.

Kode Pelanggan	Nama Pelanggan	No Pembelian	Tanggal	Total
0001	Makmur office shop	PL000001	20/01/2022	Rp1.000.000
		PL000002	20/01/2022	Rp1.000.000
		PL000003	20/01/2022	Rp1.000.000
		PL000004	20/01/2022	Rp1.000.000
		PL000005	20/01/2022	Rp1.000.000
		PL000006	20/01/2022	Rp1.000.000
Runtal				Rp6.000.000
0002	Sinar office shop	PL000007	20/01/2022	Rp1.000.000
		PL000008	20/01/2022	Rp1.000.000
		PL000009	20/01/2022	Rp1.000.000
Runtal				Rp3.000.000
0003	Runtal	PL000010	20/01/2022	Rp1.000.000
		PL000011	20/01/2022	Rp1.000.000
		PL000012	20/01/2022	Rp1.000.000
		PL000013	20/01/2022	Rp1.000.000
		PL000014	20/01/2022	Rp1.000.000
		PL000015	20/01/2022	Rp1.000.000
Runtal				Rp6.000.000

Picture 27.

Source: Processed data, 2022

28. Profit/Loss Report Menu

Revenue, cost of goods sold, and costs are the main components of the income statement for the company. After inputting the transactions, the company's profit or loss report will be automatically compiled. If the company makes a profit during that period, the report will automatically write "Profit", but if the costs are bigger then it will write "Loss".

CV. Bintang Lima Jaya Mandiri		
Laporan Laba Rugi		
001	Produksi	Rp11.000.000
Total Hasil		Rp12.000.000
002	Biaya Pokok Produksi	Rp10.000.000
Total OPP		Rp10.000.000
Labanya		Rp2.000.000
003	Biaya Gaji Karyawan	Rp1.000.000
004	Biaya Listrik & Air	Rp1.000.000
005	Biaya Transportasi	Rp1.000.000
006	Biaya Sewa	Rp1.000.000
007	Biaya Perawatan	Rp1.000.000
008	Biaya Lain-lain	Rp1.000.000
009	Biaya Perencanaan	Rp1.000.000
Total Biaya		Rp10.000.000
Labanya		Rp2.000.000

Picture 28.

Source: Processed data, 2022

29. Statement of Financial Position Report Menu

The statement of financial position serves as a description of the company's financial situation at a certain point. This report contains the position, amount, and type of activity in the company liabilities and equity.



Picture 29.

Source: Processed data, 2022

Conclusions

Information regarding the constraints being experienced by business owner obtained through interviews conducted at the beginning of the activity can be seen that the bookkeeping of CV. Bintang Lima Jaya Mandiri is still very simple because the reports generated are compiled manually. This can affect the business owner activities because time is wasted when compiling reports. Business owners will make decisions that are less effective and efficient because they are influenced by delays in preparing reports. Obstacles that exist for business owner apart from bookkeeping are constraints regarding inventory. At the time of making a purchase, the owner must physically recalculate inventory items which really takes time so that there will be delays in purchasing inventory items. This situation may result in a shortage of inventory for sale. This can affect the revenue that should be received at that time and make customers choose other competitors due to incomplete inventory. Based on the constraints that are being experienced by business owner, a system is designed in the form of a Microsoft Office Access application to overcome these obstacles. This system is designed as simple as possible with the aim of helping shop owners to make decisions by viewing reports in a timely manner. After implementing the system designed by the author, the system for recording financial data becomes easier and more practical. In addition, the risk of wrong notes can be reduced by using a base computer. Implementation of the system also helps the owner to save time calculating profits manually because by using this system, the owner can access various reports according to his needs so that the owner can make the right decision quickly.

After doing practical work at CV. Bintang Lima Jaya Mandiri, there are several suggestions to improve this business, namely:

1. It is recommended that business owners promote merchandise or through advertisements or e-commerce so that they can attract more customers.

2. All evidence regarding transactions that have been entered into the system must be archived so that if there is a recording error it can be matched again with existing evidence.
3. Additional employees to help ease the work of business owners both in the process of purchasing products, inputting daily transactions or other operational activities.

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