

Received : November 31, 2022  
Accompanied : December 21, 2022  
Published : March 20, 2023

Conference on Community Engagement Project  
<https://journal.uib.ac.id/index.php/concecom>

## DESIGNING AN ACCOUNTING INFORMATION SYSTEM BASED ON MICROSOFT ACCESS AND INTERNAL CONTROL AT ANDY'S TAYLOR

**Androni Susanto<sup>1</sup>, Fransiska<sup>2</sup>**

Universitas Internasional Batam

Email of correspondence: [androni@uib.ac.id](mailto:androni@uib.ac.id), [1942050.fransiska@uib.edu](mailto:1942050.fransiska@uib.edu)

### Abstract

Andy's Taylor is a Limited Liability Company engaged in sewing various types of clothing located in Komp. Bukit Beruntung Blok D No 7. Andy's Taylor provides tailoring services in the form of clothes that are used for everyday life such as clothes, pants, skirts, dresses. In addition, there are also sewing blankets, pillowcases, bedcover towels, etc. The problem found is that in carrying out its business activities, Andy's Taylor does not carry out systematic accounting records to record every transaction that occurs. Lack of recording can lead to inaccurate decision making because business owners do not clearly know the financial flow of the business. So that the solution that can be given to Andy's Taylor is to design an accounting record system using Microsoft Access. The design of this system is made simply so that the owner can use this system easily and help the owner to monitor every activity related to operations and also so that the owner can make decisions for the future by analyzing the financial statements generated from this system. The design of this system will provide recording forms for cash disbursements, cash receipts, and inventory transactions. The result of the implementation of this PKM project is to produce a complete and accurate financial report consisting of a statement of financial position, income statement, statement of changes in equity.

**Keywords:** *Sewing, Financial Statement, Accounting Recording System.*

### Introduction

In improving the economy of a country, Micro, Small and Medium Enterprises (MSMEs) participate in it and play a big role. This can be proven when Indonesia experienced the 1998 monetary crisis, MSMEs were more able to survive compared to existing large businesses because MSMEs were not dependent on imported goods so they could continue their business activities and improve the country's economy (Wardani *et al.*, 2020). Various types of MSME fields have developed in Indonesia. Communities that have opened MSMEs have also contributed to building the country's economy. As an economic entity, the company was established with the aim of carrying out all activities that provide benefits. Financial statements can be used as indicators in evaluating the work of a company. Information in financial reports is needed to see the company's financial condition (Palaniappan, 2017). Without financial reports, it will be difficult for owners to monitor every transaction that occurs in their operational activities. Decision

making will be more difficult for owners if they do not have financial reports because they do not have a basis for making these decisions. The design of an accounting recording system will be needed by the owner to keep records on his operational activities. Andy's Taylor is one of the MSMEs that does not record every transaction activity that occurs in its operational activities. The owner only receives and issues money in accordance with what is billed or agreed upon without recording cash in and out. The owner cannot see the financial condition of his business because there is no record that can accurately describe the financial condition. The owner cannot exercise internal control over the financial condition of his business because there are no records that can accurately describe the financial condition. An effective internal control system can help companies evaluate, see what is detrimental to the company and assist in improving internal controls that need to be repaired (Burhani *et al.*, 2022). Lack of records can lead to inaccurate decision making. Therefore, it is necessary to design accounting records at Andy's using Microsoft Access software to produce financial reports that are useful for business owners. The creation of this system is expected to help business owners to record every cash receipt and disbursement and monitor the financial condition of the business to carry out sewing activities.

## **Methods**

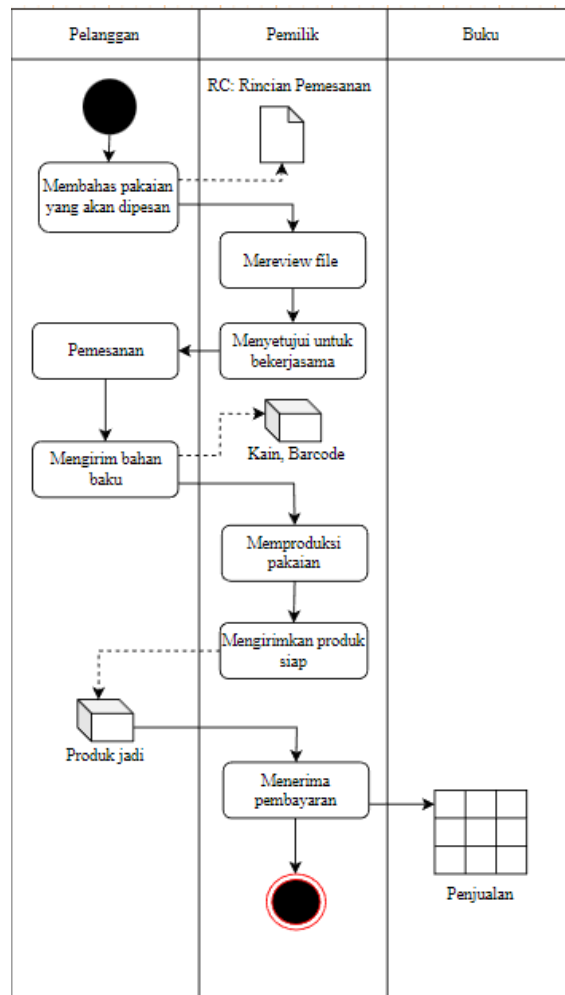
In carrying out this activity, implementers use primary and secondary data sources. The method used to collect data is by way of interviews, observation, and documentation (Sugiyono, 2014). The following is an explanation of data collection techniques. An interview is a meeting conducted by two or more people to exchange information or an idea by asking questions and generating conclusions (Rachmawati, 2016). In carrying out this activity, the first thing to do is to conduct interviews with the owner regarding the business owned to obtain permission from the owner to use Andy's Taylor as a place to carry out these activities. Interviews were conducted directly with the owner Andy's Taylor with a discussion of operational activities and the constraints faced by the owner specifically regarding the accounting records carried out. Observations are observations made directly to obtain evidence in conducting research (Taufik & Hanifa, 2021). With the observation, the required data can be considered valid or valid for use in research (Mirhosseini, 2012). Observations made in this PKM activity were to visit the location of Andy's Taylor directly to see the activities carried out. Lastly is documentation. Documentation is the work of collecting and managing data that records all activities that are considered useful to be used as information on various questions (Sударsono, 2013). The primary source of PKM data is the owner and secondary sources can be in the form of numbers, pictures or graphics such as notes, documents, and so on.

## **Result and Discussion**

### **Flowchart Andy's Taylor**

The following is the sales business flow that occurs at Andy's Taylor based on the results of interviews and on-site observations.

Picture 1.  
Sales Flowchart



Source: Author (2022)

From the sales flow above, the company only inputs manual transactions into excel and data archives customer and do not have adequate financial reports. Therefore, the proposal for an effective business flow is to use the system that has been designed in this activity.

### Internal Control

#### 1. Environment Control

Each employee at Andy's Taylor has their own duties and responsibilities. However, Andy's Taylor's work environment still has a close relationship between employees and there is no rigid relationship between employees and business owners. Andy's Taylor has a long-term plan in building his business. As the business grows, Andy's Taylor plans to renovate the workplace and expand the workplace to expand the business. That way, business owners can recruit more employees so that business owners are ready to accept orders in larger quantities.

#### 2. Risk Assessment

In running a business, risk measurement has the most important role. Risk measurement in Andy's Taylor effort to identify possible risks resulting from lack of accuracy or errors on the part of employees regarding the sewing process. If an error is discovered after the sewing process has reached its final stage, then 70% of the product cannot be traded. To anticipate this happening, Andy's Taylor must be

more selective in recruiting employees for supervisory positions, whether these employees understand the sewing process for sure. In addition, business owners must also routinely monitor the work of employees at the sewing stage which is prone to errors before employees make mistakes until the last stage. Then it is important for business owners to identify various threats, including the threat of waste, or theft.

### 3. Control Activity

Andy's Taylor's working hours are Monday to Sunday. Regarding working hours, employees are free to come to work at any time starting from 08.00 – 21.00. Employees can choose to work until 17.00 or until 21.00. Therefore, the business owner records the hours the employee comes to work as a form of control.

In the sales process, Andy's Taylor carried out the process of checking files regarding the details of the clothes to be ordered, due dates, etc. To avoid the risks involved, business owners must carefully assess whether Andy's Taylor can understand what partners want. In addition, because it has many orders from various consumers. The business owner must also review whether Andy's Taylor can deliver the finished product on time as promised.

### Accounting information system

The design of the accounting system is carried out using Microsoft Access to design a system so that business owners can monitor transactions. The business owner enters transaction details and the system will automatically generate financial reports

#### 1. Main Data

List of accounts (Chart of Account) is a list arranged systematically containing account group numbers, account groups as well as account numbers and names. The register of accounts serves as a bookkeeping control and basis for preparing financial reports. Users can add or delete accounts contained in this Chart of Accounts table at any time. The following is a list of accounts that have been designed.

Picture 2.  
Chart of Account



Source: Author (2022)

#### 2. Suppliers

List of suppliers is a list that contains data from suppliers. This list contains supplier code information, supplier name and supplier address. This list is used to make it easier for users to find out each list of existing supplier names

Picture 3.  
Supplier

Source: Author (2022)

3. Inventory Data

Inventory list is a list that contains something that is used for the sewing process. The inventory list contains information such as item number, item name, item price. Users can add or delete data contained in the table.

Picture 4.  
Inventory Data

Source: Author (2022)

4. General Journal form

The general journal form is used to input transactions other than sales and purchases. Transactions that use the general journal form include acknowledging company operational expenses such as salary expenses, electricity water expenses and other operational expenses needed for operational activities. The main journal form contains the transaction number, transaction date, transaction description, account name, debit and credit amounts.

Picture 5.  
General Journal Form

Source: Author (2022)

5. Purchase Form

Purchase form is a form that functions to input purchase data. This form contains information regarding the purchase code, date of purchase, name of the

supplier/supplier and description. This form can be used to add purchases made or delete them.

Picture 6.  
Purchase Form

Source: Author (2022)

6. Sales Form

This form is used to input cash receipt transactions from customers. This form contains information on the customer's name, date of receipt, amount paid and description.

Picture 7.  
Sales Form

Source: Author (2022)

7. Trial Balance Report

Trial balance report is a report that shows the balance of each account. If the balance on the balance sheet does not balance, it indicates an error between the journal and trial balance

Picture 8.  
Trial Balance Report

Account No.	Account Name	Debit	Credit
111	Cash	Rp177,291,914.00	Rp0.00
112	Accounts Receivable	Rp0.00	Rp0.00
114	Office Supplies	Rp0.00	Rp0.00
118	Inventory	Rp0.00	Rp0.00
211	Accounts Payable	Rp0.00	Rp0.00
301	Capital	Rp0.00	Rp10,000,000.00
302	Drawings	Rp0.00	Rp0.00
401	Sales	Rp0.00	Rp107,123,444.00
501	Purchase	Rp0.00	Rp0.00
501	Office Supplies Expense	Rp0.00	Rp0.00
602	Salaries Expense	Rp26,380,000.00	Rp0.00
605	Miscellaneous Expense	Rp4,219,980.00	Rp0.00
604	Worok & Material Expense	Rp4,021,000.00	Rp0.00
602	Rent Expense	Rp4,000,000.00	Rp0.00
606	Production Expense	Rp128,000.00	Rp0.00
		<b>Rp187,185,444</b>	<b>Rp187,185,444</b>

Source: Author (2022)

8. Account Receivable Report

Receivables report is a report that shows the performance of trade receivables related to financial conditions that serves to determine the condition of receivables owned. So that business owners can control the settlement of receivables.

Picture 9.  
Account Receivable Report

Code	Customer Name	Sales No	Sales Date	Amount Sales	Payment	Outstanding	Balance
------	---------------	----------	------------	--------------	---------	-------------	---------

Source: Author (2022)

9. Financial Position Report

This statement of financial position will display the assets, liabilities and equity of the company. This report displays account categories which are divided into Assets and Liabilities and Capital like the format of a report of financial position in general. At the end of the two categories, the total balance of each account in the category during a certain period and the total balance of the asset account with the total liabilities and capital accounts must be the same or balance.

Picture 10.  
Financial Position Report

Account No	Account Name	Current Balance
111	Cash	Rp127.285.444,00
112	Account Receivable	Rp0,00
113	Other Assets	Rp0,00
114	Inventory	Rp0,00
		<b>Rp127.285.444</b>
		<b>Rp127.285.444</b>
<b>LIABILITIES</b>		
211	Account Payable	Rp0,00
212	Other Liabilities	Rp0,00
		<b>Rp0,00</b>
<b>EQUITY</b>		
311	Capital	Rp127.285.444,00
312	Reserve	Rp0,00
		<b>Rp127.285.444</b>
		<b>Rp127.285.444</b>

Source: Author (2022)

10. Profit or Loss Report

The income statement is a report that shows the company's financial performance related to financial conditions which serves to determine profit or loss conditions so that the owner can evaluate operational plans.

Picture 11.  
Profit or Loss Report

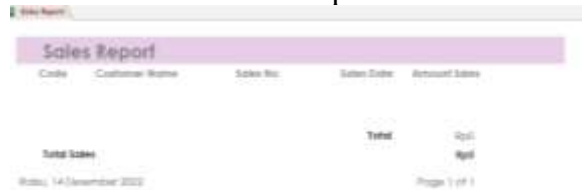
Account No	Account Name	Current Balance
411	Sales	Rp127.182.444,00
		<b>Rp127.182.444</b>
<b>Cost of Goods Sold</b>		
511	Purchase	Rp0,00
		<b>Rp0</b>
<b>Expense</b>		
611	Office Expense/Operasional	Rp0,00
612	Salaries Expense	Rp0,00
613	Manufacturing Expense	Rp0,00
614	Wages & Social Security	Rp0,00
615	Rent Expense	Rp0,00
616	Production Expense	Rp0,00
		<b>Rp0,00</b>
		<b>Rp0,00</b>
<b>Net Income</b>		<b>Rp127.182.444</b>

Source: Author (2022)

## 11. Sales Report

The image below displays the sales report that has been input. In it the user can see the order number, customer number, customer name, customer address along with the amount of sales that have occurred. While at the bottom is the total of sales that occurred during that period.

Picture 12.  
Sales Report



Code	Customer Name	Sales No.	Sales Date	Amount Sales
Total Sales				
Total			April	

Rabu, 14 Desember 2022 Page 1 of 1

Source: Author (2022)

Following are the conditions after the implementation of a Microsoft Access-based system on Andy's Taylor:

- The owner is getting to know accounting records so that transactions become more effective and efficient.
- The owner can find out in detail the income, purchases, cash receipts and cash disbursements.
- The owner can find out whether the business is experiencing profit or loss.
- The owner can make the right decisions to develop his business and is able to assess the company's performance.

## Conclusions

From the results of interviews with the owner of Andy's Taylor, it can be concluded that there are obstacles faced by the owner specifically in accounting records. The owner makes transactions but does not record anything at all so that the owner cannot see the financial condition of his business. Given this constraint, the authors designed an accounting recording system for business owners so that it can assist in recording every transaction made.

This system provides a form that the owner can input transactions so that it will produce a financial report. The output is in the form of financial reports that aim to provide an overview of the financial condition of Andy's Taylor. The financial reports generated from this system are statements of financial position, profit and loss reports, and reports of changes in equity.

Based on the results of the PKM activities that have been carried out by the author for Andy's Taylor, there are several suggestions that can be given as follows:

1. Input all transactions that occur so that you can monitor transactions that occur during a certain period.
2. Using a system that has been designed by the author so that at the end of the period it can produce financial reports that can be used to determine financial conditions and make decisions for the future.
3. Updating the system in order to maintain the accuracy of reports generated from the system.
- 4.

## References

Burhani, F. T., Wafi, F. M., Damayanti, N., Octaviany, V., Purnama, S., & Albina, P. (2022). Penerapan Internal Control Dalam Mencapai Tata Kelola



- Perusahaan Yang Baik (Pada Pt. Telemedia Dinamika Sarana). *E-Prosiding* .... <http://www.trilogi.ac.id/journal/ks/index.php/EPAKT/article/view/1193>
- Hasanah, H. (2016). TEKNIK-TEKNIK OBSERVASI (Sebuah Alternatif Metode Pengumpulan Data Kualitatif Ilmu-ilmu Sosial). *Jurnal At-Taqaddum*, 8(1), 21–46. <https://doi.org/10.21580/at.v8i1.1163>
- Lawita, N. F. (2020). The Influence of Accounting Information System (AIS) on Internal Control in a Company. *Jurnal Ilmiah MEA (Manajemen, Ekonomi, Dan Akuntansi)*, 4(3), 459–471.
- Mirhosseini, S.-A. (2012). Collecting Data Through Observation. *Doing Qualitative Research in Language Education*, May, 61–84. [https://doi.org/10.1007/978-3-030-56492-6\\_4](https://doi.org/10.1007/978-3-030-56492-6_4)
- Nordquist, R. (2019). Documentation in Report and Research. *ThoughtCo*. <https://www.thoughtco.com/documentation-in-research-1690405>
- Rachmawati, I. N. (2016). *PENGUMPULAN DATA DALAM PENELITIAN KUALITATIF* : 35–40.
- Sudarsono, B. (2013). *Dokumentasi, informasi dan demokratisasi*.
- Sugiyono. (2014). *Metode Penelitian Pendidikan Pendekatan Kuantitatif, Kualitatif, dan R&D*. Alfabeta
- Taufik, M., & Hanifa, S. (2021). Perancangan Sistem Informasi Akuntansi Berbasis Microsoft Access Pada Apotek Samaritan. *ConCEPt:Conference on Community* ..., 1(1), 774–782. <https://journal.uib.ac.id/index.php/concept/article/view/4767>.