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DESIGN OF COLLECTION SWEETIE MICROSOFT ACCESS-BASED ACCOUNTING RECORDING SYSTEM

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Abstract

Collection Sweetie is a Micro, Small, and Medium Enterprise (MSME) that still use manual accounting transactions. This can cause time inefficiency in preparing financial report and information becomes inaccurate so that business owners don't know the condition of their business well or to make good decisions. The design of an accounting system using Microsoft Access is carried out to assist MSME in overcoming the problem of using manual accounting records. The data collection method is carried out by observing and interviewing the owner of MSME. The output generated from designing an accounting system using Microsoft Access includes administrative bookkeeping and reports. The output of administrative bookkeeping includes a list of accounts, inventory, supplier, general journal, purchase journal, sales journal, and other journals. Output reports include inventory card, purchase report, sales report, financial position, income statement, and changes in equity. By designing an accounting system using Microsoft Access, it can make it easier for owners to record company transactions and become more efficient so that they can produce more accurate and reliable financial reports.

Keywords: *Microsoft Access, Accounting System, Financial Report*

Introduction

Micro, Small, and Medium Enterprises (MSMEs) are one of the business activities that can help to expand employment and have a role in the process of welfare and improve people's lives (Hanim et al., 2022). MSMEs contributed to the Indonesia's economy with a GDP contribution of 61,07% (Dewi, 2020). Therefore, MSMEs play an important role in achieving national economic stability. Even though MSMEs can make a positive contribution to the economy, there are still some limitations in running MSMEs. One of the limitations is the accounting records are still done manually by the owner of MSMEs. This can cause information to be inaccurate so the business owners don't know the business well so the owner can't make a good decision for the business (Mashuri & Ermaya, 2021). The solution to this limitation is to use a system for accounting records by utilizing technology that is still growing. The functions of this system-based accounting record are to process transaction data and to produce more accurate financial reports (Sugesti & Nilawati, 2022).

Collection Sweetie has been operating for 14 years but still does the daily transactions using manual record and doesn't keep complete sale and purchase transaction records. When receiving inventory from a supplier, the owner does not recording the transaction as well as when a customer makes a purchase so the owner doesn't really know the amount of inventory that is still available. In addition, there is also no clear record of operational costs. This makes business owner unable to know the profit or loss as well as the clarity of money going in and out of the business operations, thereby influencing the decision making by the owner. Based on the background of the problem, the scope of this community service project is to design a Microsoft Access-based accounting system that is easy to use by business owner to record transactions and to presenting financial reports by applicable accounting standards.

Methods

This community service activity used primary data obtained through observations and interviews with informants. According to Sugiyono in Syahdan et al. (2021), observation is a data collection technique that is carried out by directly observing a research object to obtain information about the conditions and circumstances that are currently occurring. Observation activities are carried out by the author to find out how the business processes are taking place at Collection Sweetie. From this observation activity, the writer can find problems that are being faced by Collection Sweetie. According to Sugiyono in Makbul (2021), interview is a data collection technique that is carried out by communicating verbally in the form of questions and answers to obtain information directly. The author conducted interviews directly with business owner to obtain other information that could not be found during observation activities. This community service activity is carried out at Collection Sweetie which is located in BCS Mall first floor Block F2 No. 02. The activity was held from June 1 to December 31, 2022. At the beginning of the implementation period, which is in June, researcher surveyed the location and explained the purpose of this activity and asked for approval from MSMEs owner to become a partner. In this period, researcher also identified and analyzed problems by doing observation and interview with the business owner. In July, researcher prepared the proposal report based on the information obtained. Furthermore, researcher conducted more observations and interviews to find out the business process flow within the MSME and to collect data from the owner that would be used as a guide in creating the system. After that on August, researcher began to designed the accounting system that suits the needs of Collection Sweetie. Then after the system has been designed, researcher presented and explained the system to the owner and staff in October and they start to implemented the system. Then in November, the supervisor of this activity made a visit to the MSME to evaluate the staff. The total budget needed to carrying out this activity was Rp 5,000,000 which can be specified in the table below:

Table 1.
Budgeting

No	Activity Plan	Budget Type	Volume	Unit	Unit Price	Total
1	Observation and interview	Consumption cost	5	time	Rp 150,000	Rp 750,000
		Transportation cost	5	time	Rp 150,000	Rp 750,000
		Internet cost	5	time	Rp 100,000	Rp 500,000

No	Activity Plan	Budget Type	Volume	Unit	Unit Price	Total
2	Output design	System design cost	1	piece	Rp 1,000,000	Rp 1,000,000
3	Output implementation assistance	Transportation cost	5	time	Rp 150,000	Rp 750,000
		Internet cost	5	time	Rp 150,000	Rp 750,000
4	Report	Consumable cost (stationery)	5	piece	Rp 50,000	Rp 250,000
		Additional cost	5	piece	Rp 50,000	Rp 250,000
TOTAL BUDGET						Rp 5,000,000

Result and Discussion

There are three stages to do this community service activity which are the preparation, implementation, assessment and reporting stage. In the preparation stage, researcher conduct a survey to find the suitable MSMEs and makes observations, interviews, and find out the problems to make the proposal report. In the implementation stage, researcher conducting another observations and interviews to collect the information and data needed to design the accounting recording system. After the accounting system has been designed, researcher explains and implements the system to the owner and staff of the MSME. After the owner and staff successfully implemented the system, in the assessment and reporting stage, supervisor visits and evaluates the owner and staff of the MSME and researcher also obtains evaluation from the owner.

The system has the following output consists of:

1. Main Menu

Main menu is the first screen that will appears when the user opens the system. The function of the main menu is to make it easier for users to access and open the forms and reports in the system. The main menu consists of list menu, transaction menu, and report menu.

Picture 1.
Main Menu



Source: Author (2022)

2. List Menu

List menu is a menu that contains forms for master data such as chart of account, inventory data, and supplier data. Master data includes information that is permanent or rarely changed. The home button at the top left is used to return to the main menu.

Picture 2.
List Menu



Source: Author (2022)

3. Chart of Account

Chart of account form contains a list of accounts used for recording MSMEs transactions. The fields that must be filled in on this form are header account no, header account name, account no, and account name. In this form there are also several buttons designed to make it easier for users to fill out the form. These buttons consist of the right arrow button to view the next data and the left arrow button to view the previous data. The save button is used to save the data that has been created, the new button is used to add data, and the delete button is used to delete unwanted data.

Picture 3.
Chart of Account



Source: Author (2022)

4. Inventory List

Inventory form contains a list of goods sold by MSMEs. This form was made so that the owner can find out the list of inventories owned. The fields that must be filled in on this form are item no, item name, item quantity, and purchase price. The purchase price is the price when MSMEs purchase goods with a supplier. In this form there are also several buttons designed to make it easier for users to fill out the form. These buttons consist of the right arrow button to view the next data and the left arrow button to view the previous data. The save button is used to save the data that has been created, the new button is used to add data, and the delete button is used to delete unwanted data.

Picture 4.
Inventory List



Source: Author (2022)

5. Supplier List

Supplier form contains a list of suppliers. This form is used to register supplier data that works with MSMEs. In this form, there are two fields that must be filled which are supplier no and supplier name. In this form there are also several buttons designed to make it easier for users to fill out the form. These buttons consist of the right arrow button to view the next data and the left arrow button to view the previous data. The save button is used to save the data that has been created, the new button is used to add data, and the delete button is used to delete unwanted data.

Picture 5.
Supplier List



Source: Author (2022)

6. Transaction Menu

Transaction menu is a menu that contains forms such as general journal, purchase journal, sales journal, and other journals. The form in the transaction menu is used to record MSMEs financial and non-financial transactions. The home button that is on top left is used to return to the main menu.

Picture 6.
Transaction Menu



Source: Author (2022)

7. General Journal

General journal form serves to record financial and non-financial transactions. This general journal form also serves as an adjusting journal at the end of the year. The fields that must be filled in on this form are transaction no, transaction date, description, account no, debit, and credit. In the account no field, there is a dropdown feature to make it easier for users when choosing an account name for recording transactions. In this form there are also several buttons designed to make it easier for users to fill out the form. These buttons consist of the right arrow button to view the next data and the left arrow button to view the previous data. The save button is used to save the data that has been created, the new button is used to add data, and the delete button is used to delete unwanted data.

Picture 7.
General Journal

No Akun	Debit	Kredit
Makanan (Sempol)	Rp100,000	Rp100,000
Makanan (Esperet)	Rp100,000	Rp100,000

Source: Author (2022)

8. Purchase Journal

Purchase journal form serves to record transaction when MSMEs purchase goods from supplier. The fields that must be filled in on this form include purchase no, purchase date, supplier no, description, item no, item quantity, and purchase price. In the item no field, there is a dropdown feature to select the name of the item purchased. There is also a dropdown feature on supplier no field to select the name of the supplier. The total field doesn't need to be filled 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 consist of the right arrow button to view the next data and the left arrow button to view the previous data. The save button is used to save the data that has been created, the new button is used to add data, and the delete button is used to delete unwanted data.

Picture 8.
Purchase Journal

No Barang	Jumlah Barang	Unit	Debit	Kredit
Esperet	1	kg	Rp100,000	Rp100,000
Candi (Esperet)	1	kg	Rp100,000	Rp100,000
Candi (Sempol)	1	kg	Rp100,000	Rp100,000

Source: Author (2022)

9. Sales Journal

Sales journal form serves to record transaction when customers buy goods from MSMEs. The fields that must be filled in on this form are sales no, sales date, description, item no, item quantity, and item price. In item no field, there is a dropdown feature to select the name of the item purchased. The total field doesn't need to be filled 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 consist of the right arrow button to view the next data and the left arrow button to view the previous data. The save button is used to save the data that has been created, the new button is used to add data, and the delete button is used to delete unwanted data.

Picture 9.
Sales Journal

Source: Author (2022)

10. Cash Receipt Journal

Cash receipt journal serves to record transaction when MSMEs receive cash. This form is intended so that MSMEs can find out how much cash comes in during a period. The fields that must be filled in on this form are transaction no, transaction date, description, account no, debit, and credit. In account no field, there is a dropdown feature to make it easier for users to choose an account name for recording transactions. In this form there are also several buttons designed to make it easier for users to fill out the form. These buttons consist of the right arrow button to view the next data and the left arrow button to view the previous data. The save button is used to save the data that has been created, the new button is used to add data, and the delete button is used to delete unwanted data.

Picture 10.
Cash Receipt Journal

Source: Author (2022)

11. Cash Disbursement Journal

Cash disbursement journal form serves to record MSMEs cash disbursement transactions. This form is intended so that the owner can find out the total cash disbursements in a certain period. The fields that must be filled in on this form are payment no, purchase no, date payment, description, and amount. In this form there are also several buttons designed to make it easier for users to fill out the form. These buttons consist of the right arrow button to view the next data and the left arrow button to view the previous data. The save button is used to save the data that has been created, the new button is used to add data, and the delete button is used to delete unwanted data.

Picture 11.

Cash Disbursement Journal



Source: Author (2022)

12. Report Menu

Report menu is a menu that contains MSMEs financial reports which include important information to assist the decision-making process by the owner. Owner can display financial reports in accordance with the desired date that can be filled in column from and to. The home button at the top left is used to return to the main menu

Picture 12.

Report Menu



Source: Author (2022)

13. Inventory Card

Inventory card is a report that includes detailed information about stock turnover that occurs during one period so that MSMEs can control and know the remaining inventory at the end of each period.

Picture 13.
Inventory Card

No Barang	Nama Barang	Jumlah Barang	Persediaan Awal	Persediaan Akhir	Persediaan Awal	Harga Beli	Total
40001	Vanila Biskuit	5	10	8	12	Rp175.000,00	Rp875.000,00
40002	Vanila Biskuit Biji	10	10	10	15	Rp200.000,00	Rp2.000.000,00
40003	Vanila Biskuit Biji Biji	10	10	8	14	Rp100.000,00	Rp1.000.000,00
40004	Vanila Biskuit Biji Biji Biji	10	10	10	10	Rp100.000,00	Rp1.000.000,00
40005	Vanila Biskuit Biji Biji Biji Biji	10	10	10	10	Rp100.000,00	Rp1.000.000,00
40006	Vanila Biskuit Biji Biji Biji Biji Biji	10	10	10	10	Rp100.000,00	Rp1.000.000,00
40007	Vanila Biskuit Biji Biji Biji Biji Biji Biji	10	10	10	10	Rp100.000,00	Rp1.000.000,00
40008	Vanila Biskuit Biji Biji Biji Biji Biji Biji Biji	10	10	10	10	Rp100.000,00	Rp1.000.000,00
40009	Vanila Biskuit Biji Biji Biji Biji Biji Biji Biji Biji	10	10	10	10	Rp100.000,00	Rp1.000.000,00
40010	Vanila Biskuit Biji Biji Biji Biji Biji Biji Biji Biji Biji	10	10	10	10	Rp100.000,00	Rp1.000.000,00
40011	Vanila Biskuit Biji Biji Biji Biji Biji Biji Biji Biji Biji Biji	10	10	10	10	Rp100.000,00	Rp1.000.000,00
40012	Vanila Biskuit Biji Biji Biji Biji Biji Biji Biji Biji Biji Biji Biji	10	10	10	10	Rp100.000,00	Rp1.000.000,00
40013	Vanila Biskuit Biji Biji Biji Biji Biji Biji Biji Biji Biji Biji Biji Biji	10	10	10	10	Rp100.000,00	Rp1.000.000,00
40014	Vanila Biskuit Biji Biji Biji Biji Biji Biji Biji Biji Biji Biji Biji Biji Biji	10	10	10	10	Rp100.000,00	Rp1.000.000,00
40015	Vanila Biskuit Biji Biji Biji Biji Biji Biji Biji Biji Biji Biji Biji Biji Biji Biji	10	10	10	10	Rp100.000,00	Rp1.000.000,00
40016	Vanila Biskuit Biji Biji Biji Biji Biji Biji Biji Biji Biji Biji Biji Biji Biji Biji Biji	10	10	10	10	Rp100.000,00	Rp1.000.000,00
40017	Vanila Biskuit Biji Biji Biji Biji Biji Biji Biji Biji Biji Biji Biji Biji Biji Biji Biji Biji	10	10	10	10	Rp100.000,00	Rp1.000.000,00
40018	Vanila Biskuit Biji Biji Biji Biji Biji Biji Biji Biji Biji Biji Biji Biji Biji Biji Biji Biji Biji	10	10	10	10	Rp100.000,00	Rp1.000.000,00
40019	Vanila Biskuit Biji Biji Biji Biji Biji Biji Biji Biji Biji Biji Biji Biji Biji Biji Biji Biji Biji Biji	10	10	10	10	Rp100.000,00	Rp1.000.000,00
40020	Vanila Biskuit Biji Biji Biji Biji Biji Biji Biji Biji Biji Biji Biji Biji Biji Biji Biji Biji Biji Biji Biji	10	10	10	10	Rp100.000,00	Rp1.000.000,00

Source: Author (2022)

14. Payable Report

Payable report is a report that includes information about the amount of the debt owed by MSMEs to each supplier. This report serves to control payment and find out the remaining balance that still needs to be paid to each supplier. Payment field shows the balance of payment that have been paid to suppliers and balance field shows the remaining balance that still needs to be paid to the suppliers.

Picture 14.
Payable Report

No Supplier	Tanggal Perhitungan	No Perhitungan	Nama	Jumlah Perhitungan	Saldo
0001	21/06/2022	001-001	Rp1.000.000,00	Payable	Rp1.000.000,00
0002	09/06/2022	001-002	Rp1.000.000,00	Rp100.000,00	Rp1.100.000,00
0003	11/06/2022	001-003	Rp100.000,00	Rp100.000,00	Rp200,00
0004	02/06/2022	001-004	Rp1.000.000,00	Rp100.000,00	Rp1.100.000,00
0005	10/06/2022	001-005	Rp1.000.000,00	Rp100.000,00	Rp1.100.000,00
0006	11/06/2022	001-006	Rp1.000.000,00	Rp100.000,00	Rp1.100.000,00
0007	12/06/2022	001-007	Rp1.000.000,00	Payable	Rp1.000.000,00
Total				Rp1.000.000,00	Rp1.000.000,00

Source: Author (2022)

15. Sales Report

Sales report is a report that includes MSMEs sales transaction data in one period. This report is intended for MSMEs to know and evaluate whether the income generated by MSMEs during a certain period has increased or decline.

Picture 15.
Sales Report

No Perhitungan	Tanggal Perhitungan	Total
001-001	01/06/2022	Rp100.000,00
001-002	01/06/2022	Rp100.000,00
001-003	01/06/2022	Rp100.000,00
001-004	01/06/2022	Rp100.000,00
001-005	02/06/2022	Rp100.000,00
001-006	02/06/2022	Rp100.000,00
001-007	03/06/2022	Rp100.000,00
001-008	03/06/2022	Rp100.000,00
001-009	03/06/2022	Rp100.000,00
001-010	03/06/2022	Rp100.000,00
001-011	04/06/2022	Rp100.000,00
001-012	04/06/2022	Rp100.000,00
001-013	04/06/2022	Rp100.000,00
001-014	04/06/2022	Rp100.000,00
001-015	05/06/2022	Rp100.000,00

Source: Author (2022)

16. Cash Disbursement Report

Cash disbursement report is a report that includes information regarding cash payment transactions made by MSMEs. This report is intended for MSMEs to know and control cash disbursements in one period.

Picture 16.

Cash disbursement Report

No Transaksi	Tanggal Transaksi	Uraian	Jumlah
001	12/08/2022	Pembelian perhiasan	Rp2.000.000,00
002	20/08/2022	Pembelian perlengkapan toko	Rp1.000.000,00
003	20/08/2022	Pembelian bahan baku produk	Rp1.500.000,00
004	20/08/2022	Pembelian perlengkapan toko	Rp1.000.000,00
005	31/08/2022	Pengembalian uang awal keperluan pembelian	Rp2.000.000,00
			Rp1.700.000,00

Source: Author (2022)

17. Purchase Report

Purchase report is a report that includes MSMEs purchase transactions data in one period. This report serves to find out the price of goods purchased from suppliers so that on subsequent purchases, MSMEs can negotiate with suppliers to get a lower price. In addition, the owner can also find out the amount inventory price that enters each period through the purchase report.

Picture 17.

Purchase Report

No Invoice	Nama Invoice	No Pembelian	Tanggal Pembelian	Total
001	BP Collection	001-001	01/08/2022	Rp4.000.000,00
002	Bahan-bahan	001-002	01/08/2022	Rp4.000.000,00
003	Bahan-bahan	001-003	01/08/2022	Rp4.000.000,00
004	Bahan-bahan	001-004	01/08/2022	Rp4.000.000,00
005	Bahan-bahan	001-005	01/08/2022	Rp4.000.000,00
006	Bahan-bahan	001-006	01/08/2022	Rp4.000.000,00
				Rp12.000.000,00

Source: Author (2022)

18. Financial Position

Financial position is a financial report that includes information regarding the assets, liabilities, and capital owned by MSMEs in a certain period. This report is intended so that owners can find out the financial condition of MSMEs to make strategic decisions for the development of MSMEs.

Picture 18.

Financial Position

COLLECTION SWEETIE LAPORAN POSISI KEUANGAN Per 31/08/2022		
Aset		
Kas		
Pinjaman		
Akumulasi Depresiasi		
Total Aset		Rp12.000.000,00
Liabilitas & Ekuitas		
Pinjaman		
Akumulasi Depresiasi		
Modal		
Total Liabilitas & Ekuitas		Rp12.000.000,00

Source: Author (2022)

19. Income Statement

Income statement is a financial report that includes information regarding incomes generated and expenses borne by MSMEs in one period. This report serves to evaluate and find out the development of MSMEs through profits or losses generated by MSMEs during a certain period.

Picture 19.
Income Statement

COLLECTION SWEETIE	
LAPORAN LABA RUGI	
Per: 31/08/2022	
Penjualan	Rp10.000.000,00
Total Pendapatan	Rp10.000.000,00
Biaya	Rp1.000.000,00
Total Biaya	Rp1.000.000,00
Keuntungan	Rp9.000.000,00
Biaya Lain-lain	Rp2.000.000,00
Total Biaya Lain-lain	Rp2.000.000,00
Keuntungan Bersih	Rp7.000.000,00
Total Laba	Rp11.770.000,00
Profit (Rugi)	Rp11.770.000,00

Source: Author (2022)

20. Statement of Changes in Equity

Statement of changes in equity is a financial report that includes information regarding the capital owned by MSMEs in a period. This report works to find out changes in MSMEs capital during one period and what things cause the change in capital.

Picture 20.
Statement of Changes in Equity

COLLECTION SWEETIE	
LAPORAN PERUBAHAN MODAL	
Per: 31/08/2022	
Modal Awal	Rp10.000.000,00
Penjualan	Rp1.000.000,00
Labas (Rugi)	Rp2.000.000,00
Modal Akhir	Rp9.000.000,00

Source: Author (2022)

Conclusions

The outputs generated from the system namely bookkeeping administration and financial reports can help MSMEs in recording their operational transactions to be more detailed and organized. Therefore, owners can find out the company's condition clearly, business owners can monitor the amount of inventory and debt owned to the suppliers, and they also can control the business's cash disbursement. Also, the system can provide financial reports in a short time so that owners can make the right decisions for the business.

The system is designed according to the needs of MSME so there still are some shortcomings in the system designed which is the lack of receivable report. Therefore, future researchers are expected to be able to create and design a more detailed and complete accounting system to cover the shortcomings of the system designed for this activity.

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