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## Designing Accounting Software Based On Microsoft Access At Toko Bangunan Jaya Indah

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### Abstract

Toko Bangunan Jaya Indah has been operating for approximately 27 years. However, their accounting bookkeeping activities still apply manual recording, which can cause the business owners to be unable to know the business's financial condition. This community service aims to generate an accounting bookkeeping software system through Microsoft Office Access to provide accurate financial reports. In collecting information, we use the method of observation and interview. In addition, we use evidence of transactions based on business operations as our reference to generate bookkeeping software. The output of this accounting software system included a purchase form, sales form, profit and loss report, and balance sheet. The output would guide SMEs to make a better decision making in monitoring their sales and expenses.

**Keywords:** *Toko Bangunan Jaya Indah, Microsoft access, financial reports.*

### Introduction

Economic growth has been a concern over the past decade and will continue to be the primary concern in the future. The key to a country's economic development can be measured by the economic growth rate. Globally, Indonesia is included in the 20 countries with the largest economies. However, despite those achievements Indonesia has achieved, based on data from Badan Pusat Statistik in March 2022, the percentage of poor people in Indonesia rose to 9.54% or equivalent to 26.16 million people. Efforts have been made to overcome the problem of poverty in Indonesia through community empowerment, namely by increasing Micro, Small, and Medium Enterprises (MSMEs) (Permana, 2017).

Central Statistical Agency provides data that MSMEs in Indonesia reach over 64 million business units and 99.9% of all businesses are MSMEs (Hafsah, 2004). MSMEs are productive businesses owned by individuals and business entities that meet the criteria of being micro businesses (Suci, 2008). Micro, small and medium enterprises can expand employment and play a role in improving and improving people's economics. The position of MSMEs plays a vital role in achieving national economic stability. This is because the existence of MSMEs is quite dominant in the Indonesian economy (Sarfiyah et al., 2019). However, there are still some obstacles and limitations in running MSMEs.

In reality, some entrepreneurs of MSMEs face the same problem in running their businesses, including their bookkeeping records being done manually (Ardiansyah, 2019). The lack of standardized accounting bookkeeping can prevent entrepreneurs from having adequate output about their business conditions. On the other hand, applying bookkeeping with accounting standards can ensure that the output can be adequately informed about their business conditions. As a result, MSME owners can use the output to make their every business decision. The solution to this problem is to use an accounting recording system by utilizing technology that continues to grow. This system-based accounting record serves to process, process transaction data and produce more accurate financial reports. In running business, Toko Bangunan Jaya Indah has been operating for approximately 27 years and does not yet have an adequate accounting system. Therefore, inadequate accounting systems, such as recording cash disbursement and cash receipts, are meant. In addition, the recording of operational costs is not well structured, so financial reports do not display accurate results. 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 understand and easy to use by MSMEs in presenting financial reports by applicable accounting standards.

### **Methods**

Data collection techniques are strategic steps taken to obtain data for an object of research (Ahyar, 2020). The data collected in this study used field research and case studies. Field research is a type of research in which researchers prepare their research designs and test tools, determine research locations, respondents, and informants, researchers conduct observations, documentation, and interviews (Darmalaksana, 2020). In addition to field research, this research also uses case study research, where researchers are required to explore and explore in detail the problems faced by research subjects. The data in this study are obtained directly from the subjects studied by conducting observations and interviews with informants. Community service activities are carried out at Toko Bangunan Jaya Indah, located at Jalan Haji Mohammad Batu Besar RT/RW: 003/001, Batam City. The activity was carried out from September 1 to December 31, 2021. During the implementation period, namely in September, researchers surveyed the location, asked for approval from MSME owners, and prepared proposals before designing the system. Furthermore, the researchers conducted observations and interviews with the owner to collect information such as the bookkeeping flow and the required output from the business owner. From October to December 2022, the system was designed for Toko Bangunan Jaya Indah based on the analysis of the information received. After designing the system, the researcher presented and implemented the system to the owner and staff, as for the improvements made to achieve an excellent final result and follow the business owner's expectations.

### **Result and Discussion**

In completing this community service, three stages are passed: the preparation, implementation, and evaluation stages and reports. At the preparation stage, the researcher observes and analyzes the problems faced by the MSMEs and submits a proposal to solve the problems; at the implementation stage. The researcher collects

as much information as possible from interviews and observations and then designs the accounting system. In the last stage, the researcher presented and implemented it to MSMEs and compiled a report as a form of accountability for this community service activity.

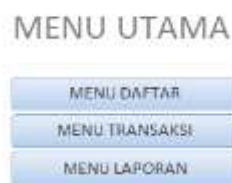
The output of the system included:

1. Main Menu

The main menu is the view that appears every time we open the application. The main menu functions to make it easier for users to access the presented forms and reports. The main menu consists of the Account, Menu, Transaction Menu, and Report Menu.

Picture 1

Main Menu

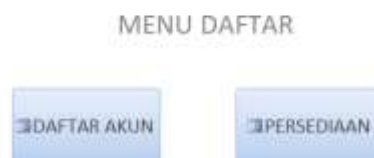


Source: Author (2022)

2. Account Menu

The account menu is a menu that contains forms for master data such as chart of account and inventory data. Master data includes information that is permanent or rarely changed.

Picture 2  
Account Menu



Source: Author (2022)

3. Chart of Account

This form contains a list of accounts used for recording MSME transactions. In this form there is also a right arrow button which functions to view the next data and the left arrow button 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 3  
Chart of Account

No. Akun	Nama Akun	No. Akun	Nama Akun
100	Aset	200	Kas
100	Aset	202	Wahana
100	Aset	203	Persediaan
100	Aset	204	Persediaan
100	Aset	205	Akumulasi Dep
200	Laba/Lahab	202	Wahana
200	Laba/Lahab	203	Modal
200	Laba/Lahab	204	Dividen
400	Pembelian	401	Pembelian
500	Biaya	501	Pembelian
600	Biaya	601	Biaya Operasi
600	Biaya	602	Biaya Gaji

Source: Author (2022)

4. Transaction Menu

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

Picture 4  
Transaction Menu



Source: Author (2022)

5. General Transaction

The first form contained in the Transaction Menu is the general journal. This form serves to record financial and non-financial transactions. This general journal form also serves as an adjusting entry at the end of the year.

Picture 5  
General Transaction



Source: Author (2022)

6. Purchase Transaction

The second form in the Transaction Menu is the purchase journal. This form serves to record transactions when a product is purchased by an MSME to a supplier. In the Item No column there is a drop down feature to select the name of the item purchased.

Picture 6  
Purchase Transaction

Jurnal Umum Header			
No_Pembel	Tanggal_Pel	Deskripsi	Click to Add
1	10/10/2022	pembelian	
2	10/10/2022	pembelian	
3	10/10/2022		
4	28/10/2022	pembelian	
5	29/11/2022	pembelian	

Source: Author (2022)

## 7. Sales Transaction

The third form in the Transaction Menu is a sales journal which functions to record transactions when customers buy goods from MSMEs. 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.

Picture 7  
Sales Transaction

Penjualan Header			
No_Penjual	Tanggal_Pel	Deskripsi	Click to Add
1	01/10/2022	penjualan	
2	02/10/2022	penjualan	
3	03/10/2022	penjualan	
4	04/10/2022	penjualan	
5	05/10/2022	penjualan	
6	06/10/2022	penjualan	
7	07/10/2022	penjualan	
8	08/10/2022	penjualan	
9	09/10/2022	penjualan	
10	10/10/2022	penjualan	
11	11/10/2022	penjualan	
12	12/10/2022	penjualan	
13	14/10/2022	penjualan	
14	16/10/2022	penjualan	
15	18/10/2022	penjualan	
16	17/10/2022	penjualan	
17	20/10/2022	penjualan	
18	22/10/2022	penjualan	
19	28/10/2022	penjualan	

Source: Author (2022)

## 8. Report Menu

The Report menu is a menu that contains MSME financial reports which include important information to assist the owner's decision-making process. The owner can display financial reports according to the desired date, fill in the desired date on from and to or until first. Then, click on the report you want to view.

Picture 8  
Report Menu



Source: Author (2022)

## 9. Financial Position Report

The first report in the Report Menu is a report on financial position which includes information on assets, liabilities and capital owned by MSMEs in a certain period. This report aims to enable owners to find out the financial

condition of MSMEs so that owners can make strategic decisions for the development of MSMEs.

Picture 9  
Financial Position



Source: Author (2022)

#### 10. Profit and Loss Report

The second report in the Report Menu is the profit and loss report which includes information on the income generated and expenses borne by MSMEs in one period. This report serves to evaluate and find out the development of MSMEs through the profits or losses generated by MSMEs during a certain period.

Picture 10  
Profit and Loss Report



Source: Author (2022)

After implementing an adequate accounting system at Toko Bangunan Jaya Indah, the bookkeeping is more organized and tidy. The resulting output can help provide information related to income and expenses as well as financial reports to owners to adjust their business conditions.

### Conclusions

Based on the information obtained through observation and interviews, Toko Bangunan Jaya Indah applies a manual accounting recording in their bookkeeping activities using books, stationery, and calculators that have been going on since its establishment. Applying a manual bookkeeping system can result in the disorganized recording of transactions so that the process of finalizing financial reports becomes inefficient in terms of time and does not meet the criteria for presenting accurate and relevant financial statements. On the other hand, such bookkeeping is necessary for the business owner to have an actual report on the business's condition. By understanding the problems experienced by Toko Bangunan Jaya Indah, we designed a computer-based accounting recording system using Microsoft Access so that operational transactions can be neatly organized.

The author carries out the accounting recording system's design by adjusting business owners' needs, so that bookkeeping administration can be done quickly and produces accurate information on financial reports. Information obtained from financial reports can be used as a basis for decision-making by business owners.

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