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## **Design And Implementation Of Accounting Information System In Toko Batam Expo**

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### **Abstract**

This community service program aims to design and implement an accounting recording system in one of the Micro, Small, and Medium Enterprises (MSMEs) which is still constrained by the process of recording transactions and accounting reporting. The object of this program is the Toko Batam Expo which is engaged in furniture. Toko Batam Expo has been operating for 10 years but does not have an accurate and detailed recording system. The unavailability of accurate financial information related to their business makes it difficult for store owners to make decisions about developing their business. Methods of data collection using interviews, observation, design and implementation. The result of community service is the creation of a simple and easily accessible accounting system to meet the needs and conditions of the Toko Batam Expo. The system is designed using Microsoft Access where business owners can enter transactions through forms and can easily access financial reports including statements of financial position and income statements. For further research, it is recommended to be able to understand the characteristics of the research object well so as to be able to produce innovations and solutions that are more useful for other MSMEs.

**Keywords:** *community service, accounting system, financial report, MSMEs*

### **Introduction**

UMKM or Micro, Small, and Medium Enterprises are small businesses as evidenced by the scale of income, the number of assets owned, and the number of employees employed. MSMEs are a source of income for the majority of Indonesian people (Itan & Devina, 2022). However, nowadays more and more traders are opening small businesses without effective and efficient accounting records. Most business owners set up their businesses with the important goal of making profits with low expenses. Treatments such as recording transactions, checking physical inventory, and good business flow can actually improve a company's ability to sell. Research from (Hendri & Supriyanto, 2022) states that accounting records play an important role in the success of small businesses. The accounting system itself includes the process of recording, analyzing, monitoring, and evaluating the financial condition of MSMEs. Accounting information like this can help MSMEs to manage short-term issues such as financing, cash flow, and others. Accounting records using computer systems are still rarely found in

Indonesian MSMEs. Meanwhile, bookkeeping and presentation of financial reports using an accounting information system show more efficient and accurate results (Widiyadari & Achadiyah, 2019). In this digital era, MSMEs must be able to take advantage of technological developments to increase their business productivity (Astuti *et al.*, 2020) therefore MSMEs can improve their financial records by applying information technology-based accounting. Difficult or easy to use and apply accounting information technology to MSMEs cannot be ignored because after all it will provide benefits for its users. Individuals will choose to use information technology if they know the positive benefits for users. There are many advantages of technology in the business sector, one of which is computer-based technology used to implement information systems in companies. Computer technology in the field of business has many benefits, especially in processing data and information. Information systems at this time are often identified with data processing or processing using computers to present information. Toko Batam Expo is a furniture store located in the Penuin Market Complex Block A 4 (shophouse near Grand Batam Mall), Jalan Pembangunan 29439, Batam City, Kepulauan Riau. Toko Batam Expo sells furniture ranging from chairs, tables, cupboards, beds, mirrors, mattresses, etc. Toko Batam Expo began operating in 2012 by Mrs. Rosni. Currently, Mrs. Rosni is assisted by her husband in business operations. Toko Batam Expo operating hours start from 09.00 am to 18.30 pm every Monday to Saturday. Toko Batam Expo has been operating for 10 years but does not yet have an accurate and detailed recording system. The owner records purchases, sales, and inventory stock manually. The owner also cannot clearly and accurately know how much income is received, the value of assets, especially inventories. The unavailability of accurate financial information related to their business makes it difficult for store owners to make decisions about developing their businesses. Based on the description above, the solution offered is in the form of creating a simple accounting system for Toko Batam Expo in completing and meeting company needs in financial reports.

## Methods

This community service project uses primary data types. Primary data is a data source that directly provides data to data collectors (Sugiyono, 2013). This study uses two stages in data collection, namely as follows.

1. Interview

Interviews are an appropriate method when it is necessary to gather in-depth information about people's opinions, thoughts, experiences, and feelings. Interviews are useful when the topic of inquiry relates to issues that require complex questions and considerable investigation.

2. Observation

This technique is carried out by observing the place of business and obtaining information such as business operational activities when receiving orders, checking physical inventory, and the order preparation process.

The implementation of community service activities at Toko Batam Expo consists of several stages, namely as follows.

### 1. Preparation Stage

The preparation phase includes a survey of the project site, Toko Batam Expo will be used as the project object. On a visit to the Toko Batam Expo, the author explained the intent and purpose of the arrival and the benefits to be gained from the project to be implemented. Then ask permission from the owner of the Business Shop to provide their will so this project can be run on the business. Surveys, observations, and interviews to obtain business-related information such as business background, business operational activities, current problems, and other information. If the information has been obtained, permission to make Toko Batam Expo is also required by signing a cooperation agreement between the university and the business owner. Proposals will be prepared by students and attached to supervisors and business owners to be signed. Proposals and related letters will be sent back to the university for approval in the community service program.

### 2. Implementation stage

The implementation stage is the design of an accounting recording system. From the information obtained regarding the problems faced by business owners, it will be continued with the design stage of an accounting information system with Microsoft Access. The purpose of this training is to provide information about the features available in the system and how to use them. On August 1, 2022 – August 10, 2022 the author requests the information data needed for system design. The owner of Toko Batam Expo submits daily transactions and merchandise inventory data to be inputted into Microsoft Access. On the third visit on September 30, 2022 - October 15, 2022 the author handed over the system and showed the system that had been designed to the owner of Toko Batam Expo. On this occasion, the author introduces the features contained in the system and the functions of each feature. The author introduces the main menu of the system which consists of transactions, databases, and financial reports. At this stage, the author explains in detail how to input transactions into the system to avoid errors due to incorrect input. The next visit is to enter the fourth phase on October 25, 2022. The visit aims to re-ensure users understanding of the system that has been designed. The result of the visit is that the user has sufficient understanding to understand the use of the system that has been designed. In addition, the owner provides input to the author to change several features that make it easier for users when inputting transactions. After the fourth visit regarding changes to several features to make it easier for the owner, entering the fifth visit stage the author submitted the revised system on November 5, 2022. The author explains the features that have been changed to make it easier for users. The result of the visit shows the user understand well accordance with owner wishes to change the future by means of simple steps to input.

### 3. Assessment and Reporting Stage

The assessment and reporting stage is the last stage in community service activities. After the owner implements Toko Batam Expo, the owner provides comments and provides suggestions for the system that has been designed. Then followed by a visit to Toko Batam Expo by the team. During the visit, the team greeted and conducted a short interview with the owner of Toko Batam Expo regarding the design of an accounting recording system. The owner provides the advantages and disadvantages of designing the system. After the visit, the authors

compiled a report in the context of project reporting at Toko Batam Expo as a requirement for graduation in Accounting.

## Result and Discussion

### Project Output

#### 1. Main Menu

On the main menu the form section will display databases, transactions and financial reports. The main menu of the database displays the features used in recording transactions and displaying financial reports. The menu is structured to make it easier for Toko Batam Expo to use the system.



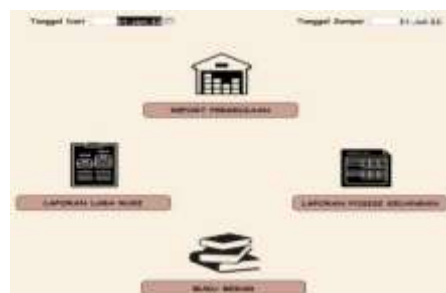
**Picture 1** Database Main Menu, Source: Author, 2022.

The transaction main menu displays a list of accounts, a list of assets and a list of suppliers



**Picture 2** Transaction Main Menu, Source: Author, 2022.

From the main report menu, the system is designed to make it easier for Toko Batam Expo owners to generate business financial reports based on transactions that have been entered. Business owners can choose directly from the date and to what date the transaction will appear.



**Picture 3** Report Main Menu, Source: Author, 2022.

## 2. Account List

The account list menu consists of accounts that will be used in transactions which include account group numbers, account group names, account details numbers and account names.



Picture 4 Account List, Source: Author, 2022.

## 3. Customer List

The customer list menu functions to input customer numbers, customer names, customer addresses and customer telephone numbers from Toko Batam Expo. This menu can make it easier for owners to search customer data.



Picture 5 Customer List, Source: Author, 2022.

## 4. Supplier List

The supplier list menu functions to input supplier numbers, supplier names, supplier addresses and supplier telephone numbers from Toko Batam Expo. This menu can make it easier for the owner to search for supplier data.



Picture 6 Supplier List, Source: Author, 2022.

## 5. Fixed Assets List

Fixed assets list menu displays a detailed list of fixed assets owned by Toko Batam Expo. The list of assets contains information on the asset code, asset name, asset value, depreciation age, remaining book value and annual depreciation value. This menu serves to make it easier for the owner to find out the details of the total assets acquired by Toko Batam Expo.



**Picture 7** Fixed Assets List, Source: Author, 2022.

## 6. Inventory List

The inventory list menu displays a list of inventory lists owned by Toko Batam Expo. The inventory list contains information on the item code, item name, item price to the final inventory value. The function of this menu is to make it easier for the owner of Toko Batam Expo to provide the item code and find out the total purchase price of the item.



**Picture 8** Inventory List, Source: Author, 2022.

## 7. Revenue Menu

The revenue menu is inputted by the owner of Toko Batam Expo when a trade sale transaction occurs to a customer. The owner inputs the voucher number, date of sale, account number, total price and description. The function of the sales menu is to make it easier for the owner of Toko Batam Expo to search for data regarding sales transactions of these merchandise.



**Picture 9** Revenue Menu, Source: Author, 2022.

## 8. Expense Menu

The cost menu functions to record transactions when making cash disbursements or payments for purchasing merchandise from suppliers and recognizing the cost of goods sold.



Picture 10 Expense Menu, Source: Author, 2022.

## 9. General Journal Form

The general journal menu is designed to input general journal transactions. This menu is useful for recording transactions that cannot be recorded in receipts and expenses, including transactions for paying employee salaries, gasoline, paying for water, electricity, personal withdrawals as well as adjusting journals, equipment adjustments, depreciation of fixed assets, and others.



Picture 11 General Journal Form, Source: Author, 2022.

## 10. General Ledger Menu

The general ledger is one of the stages in the accounting cycle by transferring general journal transaction accounts based on similar accounts in order to facilitate account identification. The general ledger greatly facilitates the transfer process and is able to check for errors in recording transactions.

No. Akun	Mata Akun	Keterangan	Debit	Credit
1110	Kas			
P001	01-Jun-22	pengisian 3 unit bensin ptam 6	Rp 120.000	Rp 0
P002	02-Jun-22	pengisian 3 unit bensin ptam 6	Rp 120.000	Rp 0
P003	03-Jun-22	pengisian 1 unit bensin ptam 6	Rp 40.000	Rp 0
P003	03-Jun-22	pengisian 1 unit bensin di 1 pers pading	Rp 40.000	Rp 0
0001	00-Jun-22	Penyesuaian Air per Juni 2022		Rp 120.000
0001	00-Jun-22	Penyesuaian Air per Juni 2022		Rp 120.000

Picture 12 General Ledger Menu, Source: Author, 2022

## 11. Financial Reports Menu

### a) Income Statement

The income statement is a financial report prepared to find out the company's operational results during the current period. Every company certainly has a target to earn a profit in a period. If the company's expenses are not properly controlled, it can exceed the amount of income received, resulting in the company being in a loss condition. The income statement is equipped with a date filter feature from to date until. With this feature, Toko Batam Expo owners can view reports

with the date they want to know. In addition, the report also displays the amount of income earned along with details of expenses incurred during the current period.

TOKO BATAM EXPO		LAPORAN LABA RUGI	
<b>Pendapatan Usaha</b>			
			Rp 44.339.000
	<b>Sub Total</b>		Rp 44.339.000
<b>Biaya Pokok Penjualan</b>			
			-Rp 38.795.000
	<b>Sub Total</b>		-Rp 38.795.000
<b>Biaya Lain-Lain</b>			
Beban A/R		-Rp 238.000	
Beban Beban		-Rp 300.000	
Beban Listrik		-Rp 1.040.000	
Beban Depresiasi		-Rp 0	
Beban Pengiriman		-Rp 312.800	
Beban Sewa		-Rp 0	
	<b>Sub Total</b>		-Rp 2.090.800
<b>Biaya Lain-Lain</b>			
Beban Lain-Lain		-Rp 0	
	<b>Sub Total</b>		-Rp 0
<b>Pendapatan Lain-Lain</b>			
Pendapatan Lain-Lain		-Rp 0	
	<b>Sub Total</b>		-Rp 0
	<b>Total Laba (Rugi)</b>		Rp 440.000

**Picture 13** Income Statement, Source: Author, 2022

**b) Statement of Financial Position**

The statement of financial position shows the assets, liabilities, and equity for a period. The statement of financial position is useful in assessing the risks that will occur in the company for the next period. The balance of each account in this report will be the initial balance in the next period. Other accounts such as revenue accounts, cost of goods sold, and expenses will not be included in the statement of financial position because they have been closed with closing entries before entering the new period. This report will show the account number, account class, account code, account name, and amount per account at the end of the period.

TOKO BATAM EXPO		LAPORAN POSISI KEUANGAN	
<b>Aset</b>			
1001 Kas			Rp 812.000
1101 Piutang Usaha			-Rp 0
1102 Persediaan			-Rp 179.000
1201 Aset Tetap			-Rp 0
1202 Akumulasi Depresiasi			-Rp 101.000
	<b>Total</b>		Rp 992.000
<b>Liabilitas &amp; Ekuitas</b>			
2100 Utang Usaha			-Rp 0
3101 Modal			-Rp 992.000
	<b>Total</b>		Rp 992.000

**Picture 14** Statement of Financial Position, Source: Author, 2022

**Results after Implementing**

The results of the implementation of the system designed by the author for Toko Batam Expo are as follows:

- The database for inventory of merchandise, fixed assets, suppliers, and customers becomes clearer and more complete
- The owner can easily find out the income transactions in a certain period
- Owners can easily find out expense transactions so that it is easier to control expenses
- Owners can study accounting through a system created by the author.
- Recording daily transactions becomes easier, more effective, and efficient.



## Conclusions

Toko Batam Expo is one of the furniture stores in Batam City. The business has been operating for 10 years but does not yet have an accurate and detailed recording system, which makes it difficult for shop owners to make decisions. Departing from this background, a financial accounting system containing business data with automatic features can be designed to provide solutions to business owners. A system designed to complete and meet business needs in the form of financial reports. The design of the accounting recording system is the result of community service so it makes easier for Toko Batam Expo owners to record transactions. The data is arranged neatly and completely, making it easier to manage merchandise inventory, knowing profit and loss and financial position in a certain period, and being able to analyze the financial condition of a business in order to make decisions to develop its business. The system that has been designed can be used smoothly and regularly by business owners in recording operational transactions. Owners can learn some basic accounting knowledge to make it easier to analyze financial statements. Business owners still have to maintain or even improve company performance. Daily transaction data can be archived neatly in a folder or stored in a cabinets, making it easier to input transactions and also preventing data loss.

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