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Designing an Accounting Recording System Using the Microsoft Access Application at the Center Laundry

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Abstract

Center Laundry uses manual records and has never used a systematic accounting recording system to record every transaction. Manual recording carried out by the Center Laundry makes it difficult for the owner to be aware of his financial condition because of the lack of accuracy in using manual records. Therefore, a solution for Center Laundry is to make an accounting recording system through Microsoft Access. The purpose is to assist the owner in running and managing finances. The target of these practical activities is to assist the Center Laundry in designing a financial recording system to make it easier for the owner to monitor the company's finances and be the owner in making decisions. This system will provide recording forms for cash disbursement transactions, purchases, sales, and record inventory. The result of the implementation of this PKM project is to produce complete and accurate financial reports consisting of profit and loss, purchase, sales, remaining inventory, statement of financial position, statement of changes in equity as well as trial balance

Keywords: *Laundry, Financial Statements, Accounting Recording System*

Introduction

MSME companies generally record income and expenses manually by recording cash notes. As a result of the very rapid development of technology in this era, it encourages companies to be able to implement a computer-based accounting system in recording income and expenses or keeping books of accounts. This system starts from the process of recording transactions until a financial report is produced. Center Laundry is a business based on MSME (Micro, Small and Medium Enterprises) engaged in laundry and ironing services. Center Laundry was founded on September 30, 2019 by an owner named Felix. The operations carried out by the Center Laundry are laundry services and ironing services per kilogram. To carry out its activities, the Center Laundry has customers ranging from students, employees to housewives. The purpose of designing an accounting system is to assist owners in running and managing their business finances. Based on the description of the problem above, researchers are interested in helping the Center Laundry in designing an accounting recording system with the current condition that the Center Laundry does not yet have a recording system so that researchers help to make financial reports that are accurate, good, neat and correct. The target

of the PKM is to assist the Center Laundry in designing a financial recording system to make it easier for owners to monitor company finances and to assist owners in making decisions. With the background above, this report will analyze these problems with the title "**Designing an Accounting Recording System Using the Microsoft Access Application at the Center Laundry**".

Methods

In carrying out this PKM activity, implementers use primary and secondary data sources. Where the data needed is directly obtained from related parties and previously existed. According to Sugiyono (2014) in qualitative research there are several data collection methods, namely: (1) Interview; (2) Observations; (3) Documentation. The following is an explanation of data collection techniques:

1. Interview

An interview is a meeting conducted by two or more people to exchange information or an idea by way of question and answer, so that it can be narrowed down into a conclusion or meaning on a particular topic (Rachmawati, 2016). Research interviews are more than just conversations and range from informal to formal. Although all conversations have certain rules of passage or control by one or another participant, the rules in research interviews are more stringent. Unlike ordinary conversations, research interviews are intended to obtain information from one side only, therefore an asymmetrical relationship must appear. Researchers tend to direct interviews to discover the feelings, perceptions, and thoughts of the participants. In carrying out this PKM activity, the first thing to do is conduct interviews with the owner regarding the business he owns, the interview is used to obtain permission from the owner to use the Center Laundry as a place to carry out PKM activities. Interviews were conducted directly with the owner of the Center Laundry with a discussion of operational activities and the constraints faced by the owner specifically regarding the accounting records carried out.

2. Observation

When the interview method has been carried out, the data collected will represent the views and opinions of the individuals interviewed through words (Given, 2008). In research, data will be better and more valid when it is also equipped with an analysis of the behavior and context of the subject and research object. Observation is an observation made directly to obtain evidence in conducting research. 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 by visiting the location of the Center Laundry directly to see the activities being carried out.

3. Documentation

The Big Indonesian Dictionary defines documentation as:

- a. Collection, selection, processing, and storage of information in the field of knowledge; and
- b. Provision or collection of evidence and information (such as pictures, quotations, newspaper clippings, and other reference materials). 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.

Implementation Schedule and Budget

The implementation of PKM activities starts from September 1, 2022 to December 30, 2022. In September an observation is made at the MSME location and asks for permission from the owner. After being approved by the owner, the executor submits an activity proposal. After UIB and partners approved the proposal, in September an interview was held regarding the problems faced and looking for solutions to help MSME. In October, the system was designed using the Microsoft Access program based on data collected during observations and interviews. After it has been designed, the PKM Executor will implement the system and instruct the owner on how to operate the system created. The last stage is the evaluation stage from partners and assessment by the supervisor, as well as reporting that the PKM activities have been completed.

Table 1
Activity Implementation Budget

No	Activity Plan	Budget Type	Volume	Unit	Unit
1	Observations and interviews	Transportation costs	5 time	Rp 100.000	Rp 500.000
		Consumption costs	5 time	Rp 100.000	Rp 500.000
		Internet Quota Fee	3 month	Rp 100.000	Rp 300.000
		A4 Paper, Books and Stationery	1 set	Rp 40.000	Rp 40.000
2	Partner Approval Document	10,000 stamp duty	4 unit	Rp 12.000	Rp 48.000
3	Implementation	Transportation costs	4 time	Rp 100.000	Rp 400.000
		Internet Quota Fee	3 month	Rp 100.000	Rp 300.000
		Consumption costs	4 time	Rp 100.000	Rp 400.000
4	Submission of Systems and Documentation	Transportation costs	2 time	Rp 100.000	Rp 200.000
		Flashdisk 512GB	1 unit	Rp 800.000	Rp 800.000
		Consumption costs	2 time	Rp 100.000	Rp 200.000

No	Activity Plan	Budget Type	Volume	Unit	Unit
5	Evaluation and Reporting	Other Cost			Rp 1.312.000
Total Cost					Rp 5.000.000

Source: Processed data (2022)

Result and Discussion

Since its inception, Center Laundry has not recorded every transaction made. Documents belonging to the owner are only records, invoices received from suppliers about the events that occurred. In addition, the Center Laundry only operates normally, such as receiving cash from construction works and paying expenses without recording cash receipts and payments. This condition will certainly cause difficulties for business owners to determine profits or losses. Therefore, researchers designed an accounting record system in such a way that owners can use it. Microsoft Access is used in designing this accounting system. The specially designed accounting information system can help entrepreneurs obtain information and financial performance of MSME through financial reports generated from entered transaction data. Implementation of the system that has been designed will be grouped into several stages, namely:

First Implementation

The first implementation was carried out in December 2022, namely the implementer introduced the system that had been designed to the owner. The executor explains about the accounts that exist on the system that can be used by the owner. Explanation of each existing form and its functions include forms of registering accounts, sales, purchases, cash disbursements, inventories and general journals. There were several problems that occurred in the first implementation. Having no accounting background, the owner has difficulty understanding the list of accounts that has been designed.

Second Implementation

The activities carried out in the implementation of the second phase include demonstrating the basics of operating the application including the input of purchases, sales, cash disbursements, inventories and general journals in this system. The executor explains the functions of each form used to the owner. General transactions of the company's daily operations are input based on the type of form. Different from other transaction forms, the general journal form is used to input transactions outside of the main operational activities such as paying salaries, electricity, water, telephone or to make adjustments to existing accounts. In the second implementation, problems were also found, namely the owner did not understand debit and credit positions in recording transactions.

Third Implementation

In the third stage of implementation, the researcher explained the results generated from the Microsoft Access application in the form of financial reports.

Financial reports are generated, namely trial balance reports, profit and loss reports, inventory reports, sales and purchases reports. The resulting financial reports are useful for assisting business owners in evaluating company performance which plays an important role in decision making, especially regarding the company's actions or plans going forward.

The results of the accounting record system designed using Microsoft Access software are as follows:

Chart of Account

A list of accounts can be referred to as a list that arises from a sequence of codes that have been sorted and arranged into a certain systematic account structure, including items such as account codes and account names. Account List is a systematically sorted list which includes account header no, account header name, account no, and account name. The register of accounts serves as an accounting control and is the basis for the preparation of financial statements. Users can add or delete accounts included in the Chart of Accounts table for this account. Here is a list of accounts that have been designed

Figure 1 List of Accounts, Source: Processed data (2022)

Supplier List

Supplier list is a list that contains supplier data. This list contains information about supplier code, supplier name, and supplier address. This list makes it easy for users to find each existing supplier name list.

Supplier_Code	Supplier_Name	Supplier Address	Click to Add
SS001	Pesona	Gatot Subroto, Bengkalis	

Figure 2 List of Suppliers, Source: Processed data (2022)

Inventory List

List of inventories are assets available for sale in the ordinary course of business, in the form of materials or equipment used in the provision of services. The inventory list contains information such as item code, item name, item unit and purchase price. Users can add or delete data contained in the table. The following is a list of supplies that have been designed.

Item_Code	Item_Name	Satuan_Batang	Harga_Bek	Chk/No/Add
1001	Softener (Pelembut) Cair	Liter	Rp10.000	
1002	Deterjen Cair	Liter	Rp12.000	
1003	Aksi-Noda	Liter	Rp30.000	
1004	Pelaris Seterika Cair	Liter	Rp25.000	
1005	Parfum Pewangi Cair	Liter	Rp40.000	
1006	Plastik Pembungkusan Cuci	Kg	Rp15.000	
1007	Tasbati Bersegi	Kg	Rp10.000	
1008	Deterjen Bubuk	Kg	Rp10.000	
1009	Sikat Baji	Pcs	Rp15.000	
1010	Pangor	Lm	Rp20.000	
1011	Ember Besar	Pcs	Rp50.000	
1012	Set Jepitan Pakain	Set	Rp9.000	

Figure 1 Inventory List, Source: Processed data (2022)

General Journal Form

The general journal form is the form used to record all transaction evidence in the form of receivables and payables chronologically with an explanation of financial transactions that occur in the business. The General Journal form is used to enter transactions other than sales and purchases. Transactions using the general journal form include accounting for business operational expenses such as salaries, equipment expenses, depreciation of fixed assets, and other operational expenses required for operational activities. The main journal form contains transaction no, transaction date, description, account no, account name, debit and credit.

Figure 2 General Journal Form, Source: Processed data (2022).

Purchase Form

The purchase form is the form used to enter purchase information. This form contains information about purchase no, purchase date, supplier code, description, item, item qty, uom, and item price. You can use this form to add or remove purchases. The proposed purchase form is shown below.

Figure 3 Purchase Form, Source: Processed data (2022)

Income Form

The income form has a function to record income at the Center Laundry. Transactions recorded are service revenue between the customer and the Center Laundry. The information on this revenue form is sales no, sales date, customer code, description, item name, item qty, item price, and total. The following is a suggested sales form.

Item_Name	Item_Qty	Item_Price	Total
Pakaian	1	Rp1.000	Rp1.000

Figure 4 Income Form, Source: Processed data (2022)

Cash Disbursement/Purchase Payment Form

This form is used to input cash disbursement transactions or payments for purchases that have been made. This form contains information on the expenditure number, date of issuance, description, detailed account number, item, item qty, uom, item price, and amount of expenditure. The following is a display of the cash disbursement form that has been designed.

Item	Item_Qty	Item_Price	Total
Linih	1	Rp1.000.000	Rp1.000.000

Figure 5 Cash Disbursement Form, Source: Processed data (2022)

Statement of Profit or Loss

The profit and loss report is a report that presents the financial performance of MSME using detailed information in the form of income and expenses for MSME operating costs over a certain period of time. Proof of Income or Income Account is part of the MSME financial statements prepared for one financial year, which describes the components of MSME income and expenses to achieve net profit or loss. This report helps entrepreneurs to see whether there are advantages or disadvantages in MSME, so that entrepreneurs can evaluate business plans and operations properly.

Account_Header_Name	Account_No	Account_Name	Nilai
Penjualan	400	Penjualan Jasa	Rp 15.000.000
Debitas	000	Debitas Gaji	Rp 10.000.000
Debitas	000	Debitas Listrik	Rp 7.000.000
Debitas	000	Debitas Sewa	Rp 7.000.000
Total Loss			Rp14.991.000

Figure 8 Profit and Loss Report, Source: Processed data (2022)

Trial Balance Report

The statement of financial position is part of an entity's financial statements produced in an accounting period that shows the financial position of an entity at the end of that period. The following is a prepared proof of financial position.

Account_Header_No	Account_Header_Name	Account_No	Account_Name	Debit	Credit	FD	TJWaktu	TJL
100	Jasa	400	Jasa	Rp15.000.000	Rp15.000.000	Rp15.000.000	Rp15.000.000	
100	Jasa	000	Penjualan	Rp10.000.000	Rp10.000.000	Rp10.000.000	Rp10.000.000	
100	Aset	100	Penjualan	Rp10.000.000	Rp10.000.000	Rp10.000.000	Rp10.000.000	
100	Aset	100	Akumulasi Perbaikan	Rp7.000.000	Rp7.000.000	Rp7.000.000	Rp7.000.000	
100	Debitas	000	Utang Gaji	Rp7.000.000	Rp7.000.000	Rp7.000.000	Rp7.000.000	
100	Debitas	000	Pajak	Rp7.000.000	Rp7.000.000	Rp7.000.000	Rp7.000.000	
100	Penjualan	400	Penjualan Jasa	Rp15.000.000	Rp15.000.000	Rp15.000.000	Rp15.000.000	

Figure 9 Trial balance report, Source: Processed data (2022)

Statement of Financial Position

The statement of financial position or what is often referred to as the balance sheet is a financial report that presents the position of the company's assets, liabilities and capital. This report of financial position serves to assist business owners in knowing the amount of assets, liabilities and capital at the end of the period owned so that the company can evaluate the funding structure or analyze the company's financial ratios. The following is a display of the financial position report that has been designed.

Account_No	Account_Name	Nilai
111	Kas	Rp14.991.000
112	Revisi	Rp0
113	Pinjaman	Rp0
114	Pinjaman	Rp0
115	Pinjaman	Rp0
116	Pinjaman	Rp0
117	Pinjaman	Rp0
118	Pinjaman	Rp0
Total		Rp14.991.000

Figure 10 Statement of Financial Position, Source: Processed data (2022)

Statement of Changes in Equity

A report on changes in capital or a report on changes in equity is a report whose contents provide information regarding changes in capital due to additions and reductions in profits or losses and financial transactions of the capital owner.



The image shows a screenshot of a financial report for 'CENTER LAUNDRY'. The report is titled 'LAPORAN PERUBAHAN EKUITAS' (Statement of Changes in Equity) and is for the year 2022. The data is presented in a table with two columns: the description of the equity component and its value in Indonesian Rupiah (Rp). The values are: Modal Awal (Initial Capital) at Rp14.500.000, Laba/Rugi Bersih (Net Profit/Loss) at Rp14.901.000, and Prive (Dividend) at Rp0.000.000. The total value is Rp14.401.000.

Uraian	Jumlah
Modal Awal	Rp14.500.000
Lab/Rugi Bersih	Rp14.901.000
Prive	Rp0.000.000
Total	Rp14.401.000

Figure 11 Statement of Changes in Equity, Source: Processed data (2022)

Conclusions

From the results of interviews with the owner of the Center Laundry, it can be concluded that the owner has problems, especially in accounting records. The owner makes big deals with customers and suppliers but does not keep records so that the owner does not see the financial condition of the MSME. Considering these limitations, the researcher designed an accounting recording system for the owner so that it could assist in recording every transaction that was made.

This system provides the owner with a form that can be entered into transactions to generate a financial report. The result in the form of a financial report aims to provide an overview of the financial condition of the Center Laundry. The financial reports generated by this system are in the form of trial balance reports, financial position reports, changes in equity reports, profit and loss reports, inventory reports, sales and purchases reports.

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