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Accounting System Design For Paradise Homestay

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Abstract

The system design is made to facilitate the recording transaction process at Paradise Homestay. Paradise Homestay is a business engaged in the hospitality sector which is located in Batam City. The accounting system at Paradise Homestay is done manually using Microsoft Excel, so that monthly reports must also be inputted manually which will take time to prepare. The survey method was carried out at business locations with criteria according to the requirements and the interview method was carried out with business representatives for their availability to contribute to the implementation of community service as well as interviews around the business. Paradise Homestay will benefit in the form of a more effective and efficient accounting recording system. Then, it is also beneficial by helping save companies time and costs, minimize errors, and improve asset management and inventory management. Managers will also be assisted in making decisions with accurate reports. Recommendations that can be made for further community service in helping micro-enterprises, such as helping to explain knowledge about how to operate a business both in management and finance.

Keywords: *Accounting System, Financial Reports, Accounting Records*

Introduction

The accounting recording system is known to have a function to record and process various company accounting transactions (Tamin, 2015). Accounting software can help companies complete accounting tasks much more accurately and faster. Then, it is also beneficial by helping save company's time and costs, minimize errors, and improve asset management and inventory management. Companies certainly need complete and accurate reports, so that management can make better and more appropriate financial decisions for the company. MSMEs are basically businesses or businesses carried out by individuals, groups, small business entities, and households. The definition of MSMEs is more clearly regulated in the Law of the Republic of Indonesia No. 20 of 2008 concerning MSMEs. It is stated that MSMEs are in accordance with the type of business, namely micro, small and medium enterprises (Undang-Undang Republik Indonesia Nomor 20 Tahun, 2008). In general, the classification of MSMEs is carried out with limits on turnover per year, the amount of assets or assets, and the number of employees. While businesses that are not included in the MSME category will be categorized as large businesses.

SAK EMKM is a stand-alone financial accounting standard that can be used by entities that meet the definition of an entity without significant public

accountability as stipulated in SAK ETAP and the characteristics in Law No. 20 of 2008 concerning Micro, Small and Medium Enterprises (MSMEs). SAK EMKM is a standard that is made simple because it regulates general transactions carried out by EMKM and the measurement basis is purely using historical costs so that EMKM simply records its assets and liabilities at their acquisition cost (Iswandir, 2021). Entities that meet the requirements for using SAK EMKM still need to consider whether the provisions stipulated in this SAK EMKM are appropriate and meet the entity's financial reporting needs. Therefore, entities need to consider the financial reporting framework to be applied, whether based on SAK EMKM or other SAK, taking into account the convenience offered in SAK EMKM, and the information needs of users of the entity's financial statements. The purpose of implementing this service is to design an accounting record system to facilitate the recording process at Paradise Homestay. The second goal is to help MSMEs produce the necessary reports in accordance with established standards as well as additional reports for the simple version so that business owners can understand the contents of the report. Reports generated will of course be complete and accurate. The last purpose of community service is to help make inventory stocks and reports for inventory for the Food & Beverage Revenue. The financial statements prepared by Paradise Homestay are income statements only. The profit and loss report will be seen by managers and business owners who come from Singapore, so the format of the income statement is made simple and in rupiah and Singapore dollars by the company so that business owners can understand the report. Paradise Homestay also sells food and drinks but does not record stock, incoming inventory and sold inventory. The accounting system at Paradise Homestay is done manually using Microsoft Excel, so monthly reports must also be inputted manually which will take time to prepare. Therefore, it is necessary to have this community service to assist in designing accounting records and increasing accounting literacy, and can be used in making decisions to evaluate business performance.

Methods

Collection of data and information is needed in making the final community service report and making a recording system. The collection of data and information is carried out by using observation to the location of MSMEs and conducting interviews with representatives of these MSMEs. Observation is the collection of data or information that must be carried out through direct field observation efforts (Joesyiana, 2018). Interview is one of the methods used to find primary data (Rachmawati, 2007). The system that has been designed will be checked before the implementation process begins to find out if there are any problems that arise when opening the system, inputting transactions and so on. After several trials of the system and improvements to the system, the system is finally ready to be handed over to the MSMEs in a mature state.

The system will be introduced to MSME representatives at the beginning of the implementation process. Things introduced include how to open the system, how to add a username to enter the system, features or forms that will later be used to record transactions, and so on related to the system. After completing the introduction, representatives of the MSME are asked to try to enter transactions or try to use the system that has been designed, if there is still something that is not understood by the MSME representative, it will be explained again. In the trial

process, supervision will be carried out on MSME related to the system used to find out whether there are obstacles that arise and so on. After trying to use the new recording system, there was no request to improve the system that had been designed from the MSME. The features and reports produced are in accordance with the agreements discussed previously.

The following is an implementation schedule table and budget table for this activity:

Table 1
Implementation Schedule

Description	Schedule
Preparation Phase	10 May 2022 - 31 July 2022
Design Phase	01 August 2022 – 27 November 2022
Implementation Phase	17 September 2022 - 10 December 2022
Evaluation Phase	11 December – 30 December 2022

Source: Author (2022)

Table 2
Budget for Implementation of Community Service Activities

No	Activity Plan	Budget Type	Vol	Unit	Total
1	Observation and interview	Consumption Cost	4	Times	Rp 200,000
		Transportation Cost	8	Times	Rp 400,000
		Internet Cost	2	Times	Rp 100,000
2	Perancangan luaran	Modul Development Fee	1	Piece	Rp 1,000,000
		System Design Costs	1	Piece	Rp 1,000,000
3	Pendampingan Implementasi Luaran	Transportation Cost	8	Times	Rp 400,000
		Internet Cost	2	Times	Rp 100,000
4	Pembuatan laporan	Stationery Cost	4	Times	Rp 800,000
		Others Cost	2	Times	Rp 1,000,000
TOTAL BUDGET					Rp 5,000,000

Source: Author (2022)

Result and Discussion

The accounting information system that has been designed using Microsoft Access is tailored to the needs and helps cover deficiencies or problems encountered in the MSME recording system. The Paradise Homestay admin only needs to enter related transactions or daily transactions, then the report will be automatically generated by the system. There are several forms that will be inputted to produce the required report. The form in this system consists of a list of accounts, a list of merchandise inventory, a list of employees, a list of fixed assets, the initial balance

of the list of accounts, purchase forms, sales forms, general journal forms, and so on. From the forms filled in, the system will generate the necessary reports automatically such as profit and loss reports, profit and loss reports in SGD dollars, balance reports, sales reports, purchasing reports, inventory reports, general ledgers, trial balances, and so on.

The forms in the system are as follows:

Picture 1
Chart of Account Form

Source: Author (2022)

Display picture 1 is a form of the list of accounts contained in this system. This form consists of columns for account header no, account header name, account type, account no, and account name. If the user want to save the data that has been input then select the add button, if the user want to delete data select the button to the right of add.

Picture 2
Inventory Beginning Balance Form

Source: Author (2022)

The form in picture 2 is used to input the initial balance of MSME merchandise inventory. In the total section after the price, it will appear by itself with the multiplication formula of qty, namely the total quantity and price, namely the price of the item.

Picture 3
Purchase Form



Source: Author (2022)

The display in picture 3 is a purchase form. This form is used to input merchandise inventory purchase transactions. This form will appear if the user clicks the purchase button in the transaction forms submenu.

The following is a display of several reports on the system that has been designed:

Picture 4
Financial Position Report



Source: Author (2022)

The report in picture 4 is a balance sheet report or Financial Position Report. This report contains Assets and Liabilities and Equity balances. Users can bring up this report by clicking the Financial Position Report button found on the report by non date submenu.

Picture 5
Profit/Loss Report



Source: Author (2022)

The next report is the income statement. This report contains total sales, cost of goods sold, gross profit/loss, total expenses, and net profit/loss. Users can bring

up this report by clicking the profit/loss report button found on the report by non date submenu.

There were differences in conditions at Paradise Homestay after implementation, including:

- There is a record of stocks of merchandise inventory that were not previously recorded by the MSME
- The report preparation process is also faster, saves time, and is more precise
- The calculation of profit and loss for MSMEs, which was originally based on a formula such as cash in minus cash out, has now been updated with a more complete and precise formula

Conclusions

Paradise Homestay is a business engaged in the hospitality sector. This hotel is located in the Golden City Complex Block H 1-5, Bengkong, Batam City. The recording system at Paradise Homestay is done manually using books and Microsoft Excel. Making the system is done using Microsoft Access. Through this activity, it is hoped that it can assist business owners in inputting business transactions and producing the necessary reports effectively and efficiently. The collection of data and information is carried out by using observation to the location of MSMEs and conducting interviews with representatives of these MSMEs. The accounting information system that has been designed using Microsoft Access is tailored to the needs and helps cover deficiencies or problems encountered in the MSME recording system. The Paradise Homestay admin only needs to enter related transactions or daily transactions, then the report will be automatically generated by the system. The design of an accounting recording system facilitates the recording process at Paradise Homestay, produces accurate reports by saving preparation time, records merchandise inventory, and several other benefits. Suggestions for further community service in helping micro businesses, such as helping explain knowledge about how to run a business both management and finance. It also can add some kind feature that can count out the taxes that need to be paid.

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