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Design And Implementation Of Accounting And Financial Reporting System At Paud Zhen Xin & Bimbel

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Abstract

Most Micro, Small, and Medium Enterprises (MSMEs) do not use accounting records in managing their business, due to a lack of knowledge and awareness in applying accounting records in their business. The application of a clear accounting system can help MSMEs to develop properly, and carry out their operations effectively and efficiently, helping MSMEs to make the best decisions. One example of MSMEs is Paud Zhen Xin & Bimbel which still uses the cash basis method of recording and only records its income in a book, so there is a need for a reliable accounting recording system to be able to create information about financial reports that are accurate, fast and relevant to make it easier for owners to make decisions. decisions related to company operations based on financial report data. Data collection uses interview and observation techniques with MSME owners in the period July to December 2022. System design uses Microsoft Access which is capable of inputting transactions such as cash receipts and disbursement transactions, and recording adjusting journals. This accounting system will display financial reports such as a statement of financial position, income statement, statement of changes in equity, reports on cash transactions, general ledger, and income statement per student.

Keywords: *MSMEs, Accounting System, Financial Reports*

Introduction

Paud Zhen Xin & Bimbel is a tutoring institution for elementary, middle, and high school students and is located in the Komplek Town House Puriloka block A No.15. This tutoring was founded in 2015 by Somi Zhuo and operates every day from 11.00 to 20.00. Paud Zhen Xin & Bimbel is run by the owner of the tutoring and has 10 (ten) employees consisting of tutors and admin. This tutoring program accepts tutoring, calistung, mandarin, and English. The system that runs at Paud Zhen Xin & Bimbel still uses a manual recording system. Most Micro, Small, and Medium Enterprises (MSMEs) do not use accounting records in managing their business, due to a lack of knowledge and awareness in applying accounting records in their business. MSME owners often view accounting records as something that is not so important to do. MSMEs generally record using the cash basis method, which only counts money coming in and the difference with money that is issued without knowing whether the money spent is an allocation for business or non-

business activities. The application of a clear accounting system can help MSMEs to develop properly, by analyzing clear and correct financial records and reporting which can help MSME owners to make the best decisions (Rais, 2019). Accounting information, which is the recording of the initial sale and purchase transactions to produce financial reports, can become a guide for business owners so that the business is run can last a long time and continue successfully (Andarsari & Dura, 2018). One of the MSMEs that keeps records manually is Paud Zhen Xin & Bimbel. Paud Zhen Xin & Bimbel still record their income in a book, so there is a need for a reliable accounting recording system to create information about financial reports that are accurate, fast, and relevant to make it easier for owners to make decisions related to company operations. The application of an accounting system by designing a database using Microsoft Access is expected to make it easier to record transactions at Paud Zhen Xin & Bimbel so that it can assist in the decision-making process. The application of an accounting system can produce information in the form of monthly profits, and the amounts payable and receivable that can help smooth the business. Based on the description of the background above, to avoid the causes of inefficiency in the accounting recording system. This PKM report was carried out by designing an accounting system for the micro-enterprise Paud Zhen Xin & Bimbel with a report entitled "Design and Implementation of Accounting and Financial Reporting System at Paud Zhen Xin & Bimbel" The scope of this project is to design an accounting record that is made using the Microsoft Access program which can make it easier for Paud Zhen Xin & Bimbel to prepare financial reports. The system will also be made according to the needs of the type of business so that it is expected to be able to assist businesses in achieving operational effectiveness and efficiency so that they can help make decisions in future operational activities. The main objective of this community service activity is to design an accounting system that is useful and makes it easier for MSMEs to record transactions and produce financial reports starting from statements of financial position, income statements, reports on changes in capital, reports on cash transactions, general ledgers, and income statements per student. Another goal of this community service activity is to implement an accounting recording information system that has been designed for Paud Zhen Xin & Bimbel so that it can operate effectively and efficiently to provide financial reports. The benefit of this PKM activity for MSME owners is that the accounting system designed is expected to facilitate the work of MSME owners in recording existing transactions so that financial calculations and records become more effective and efficient. This system is expected to provide information from accurate financial reports to make it easier for business owners to make decisions. Benefits for academics, this designed accounting system is expected to add insight into the application of accounting systems and can be applied in the world of work. This system is expected to show the difference between accounting practice in the world of work and academic theory.

Methods

This writing requires some information or data during the implementation of activities. The data sources used for this activity are primary data sources and secondary data sources. Primary data sources are data obtained directly from data providers (Sugiyono, 2019). Secondary data sources are data obtained by

researchers from existing sources (Pratiwi, 2017). The data and information needed for the process of implementing activities are transaction data that has been recorded by partners. The data is collected using various techniques, including the following:

1. Interview

The interview is the process of obtaining the necessary information by interacting directly with the respondent (Rosaliza, 2015). This technique is used to obtain data or information by conducting a debriefing of several questions with partners.

2. Observation

Observation is the systematic observation and recording of the events investigated (Pujaastawa, 2016). This technique is carried out by observing the place of business and obtaining information such as business operations when receiving income, checking physical inventory, and the process of recording transactions.

The first outcome design process is conducting site observations and interviews with the owner of the Paud Zhen Xin & Bimbel. This stage is carried out to seek approval from partners for their availability to work together. Through interviews and observations, it is possible to trace the problems being faced by partners. The next stage is to design an accounting system using Microsoft Access. The design of this system has the goal, of make it easier to record partner transactions during their operational activities. The system master data needed by MSMEs is in the form of a table of account lists and student lists. Forms created to input transactions consist of forms of cash receipts, cash disbursements, and general journals. Making queries is done to produce financial reports in the form of the statement of financial position, income statements, statements of changes in equity, reports on cash transactions, general ledger, and income statements per student.

This system has 4 groups which include tables, queries, forms, and reports. The table is the first group to be created to contain all the necessary data. In the table, there are fields and relationships. A field is a group of assorted characters grouped. The relationship function is to state the diagrammatic relationship between one field in a table and a field in another table based on a certain key (Setiawan, 2020). A query is a group of data that is used to access and display a combination of data in the database system. The query function is also to process, sort, display, and classify data that can be presented as basic data for making financial reports. The next third group is the form, the form functions as a place to fill in new data needed throughout the company's operations. The fourth group is the report, the function of the report is to display financial report data from recording transactions that have been recorded in the forms (Setiawan, 2020). The third stage is trial and error checking of the system that has been designed so that it can be ensured that the system that has been designed can be used as it should. If in this process there is an error in the system, then the author will make improvements to the system. The last stage is the system implementation stage, where the system will be given to partners and partners will use the system in inputting daily transactions. The author begins community service activities at Paud Zhen Xin & Bimbel on July 1, 2022 to December 31, 2022. The following table describes the schedule for carrying out PKM activities with Paud Zhen Xin & Bimbel partners.

No	Activities	Date
1	In search of an MSMEs	1 - 5 July 2022
2	Contact Paud Zhen Xin & Bimbel to explain the PKM that will be implemented and discuss the availability of partners to collaborate with	6 July 2022
3	Conduct site surveys and observe business activities and conditions	8 July 2022
4	Conducting interviews with Paud Zhen Xin & Bimbel	8 July 2022
5	Preparation of proposals for Paud Zhen Xin & Bimbel	10 - 25 July 2022
6	The signatory of the proposal from Widijaya Supervisor, S.E., M.M and MSME owner, Somi Zhuo	26 July 2022
7	Attach a proposal to be signed by the head of the study program, Sari Dewi S.E., M.Ak.	31 July - 6 August 2022
8	Request data information needed for the design	09 August - 01 September 2022
9	Accounting system design in Microsoft Access	9 August - 29 September 2022
10	Training and teaching to the Paud Zhen Xin & Bimbel	30 September- 31 October 2022
11	Implementation of the accounting system	1 - 30 November 2022
12	Preparation of PKM activity reports	12 October - 30 November 2022
13	Assessment by the supervisor	30 November 2022
14	Collection of PKM reports to BAAK	28 December 2022

Table 1. Activity Implementation Schedule, Source: processed data, 2022.

Result

The system is designed based on the information and data that has been collected. This system is expected to facilitate partner financial data processing automatically. The designed system output consists of:

1. Login Menu

When opening the system, the first display will appear in the login menu. Users must enter a username in the username column and enter a password in the password column to enter the system. This menu is made to maintain the security of financial data from irresponsible parties.



Picture 1. Login Menu, Source: processed data, 2022.

2. Main Menu

The system will display the main menu after successful login. The main menu has a database, transaction menu, and report menu. Each menu has its function.



Picture 2. Main Menu, Source: processed data, 2022.

3. Database

Users can open the database menu to view and add account lists and student lists. If the user wants to return to the database and wants to return to the main menu, the user can press back at the bottom right.



Picture 3. Database, Source: processed data, 2022.

4. Chart of Account

The chart of accounts is selected to display and add accounts that will be used in the user transaction process. Account numbers are divided into two, namely account headers and account details. The account header consists of 100 numbers which are assets, 200 liabilities, 300 equity, 400 revenues, and 500 operating expenses. The add record button functions as a command to add to the transaction list, the save record button functions to save data that has been filled in, and the delete record function to delete incorrect or unnecessary data.



Picture 4. Chart of Account, Source: processed data, 2022.

5. Student List

The list of students consists of the name of the student, the gender of the student, the date of birth of the student, the course chosen, when to start and the day chosen, and the name of the student advisor. The student list will be the list in the cash receipts form. Users can add student information to this list. This list is expected to be able to provide information to users about where the user's largest revenue comes from.



Picture 5. Student List, Source: processed data, 2022.

6. Transaction Menu

The transaction menu contains forms that are useful for entering cash receipts, cash disbursements, and general journal transactions. If the user wants to return to the main menu, the user can press back on the bottom right.



Picture 6. Transaction Menu, Source: processed data, 2022.

7. Cash Receipt Form

Users can input income in the cash receipt form. First, the user needs to fill in the transaction number, then select the date of receipt and enter a short description of the receipt that has taken place. In the end, users can enter income transactions, by entering account numbers, and account names,

inputting debit and credit amounts, and can choose the name of the student who paid for the transaction.



Picture 7. Cash Receipt Form, Source: processed data, 2022.

8. Cash Disbursement Form

The cash disbursement form is useful for entering user spending transactions. First, the user needs to fill in the transaction number, then select the transaction date and enter a brief description of the cash outlay in the form of paying utility bills, paying employee salaries, purchasing office supplies, and other expenses. In the end, users can enter spending transactions, by entering account numbers, and account names, inputting debit and credit amounts, and transaction details.



Picture 8. Cash Disbursement Form, Source: processed data, 2022.

9. General Journal

The general journal form is useful for entering transactions outside of cash receipts and cash disbursement transactions. General journals can be in the form of capital addition journals, adjustments to amortization values at the end of the period, and other expenses, and income. Users need to enter the transaction number, then select the transaction date and enter a short description of the adjustment. Users in the subform can enter transactions by selecting an account number, and account name, and inputting debit and credit amounts, and transaction details.

No. Akun	Nama Akun	Debit	Kredit	Keterangan
111	Kas	Rp0,795,000		Rp0 Saldo Awal Sore
112	Bank	Rp0,795,000		Rp0 Saldo Awal Sore
221	Perawatan Kaki	Rp15,000,000		Rp0 Saldo Awal Sore
222	Saluran Pembuangan	Rp0	Rp0	Rp0 Saldo Awal Sore
223	Franchise	Rp0,000,000		Rp0 Saldo Awal Sore
300	Modal Pemilik	Rp0	Rp0,000,000	Rp0 Saldo Awal Sore
301	Piutang Usaha	Rp0	Rp0	Rp0 Saldo Awal Sore

Picture 9. General Journal, Source: processed data, 2022.

10. Report Menu

The report menu displays financial report options such as the statement of financial position, income statement, change in capital report, cash statement, general ledger, and income statement per student. Users must enter the start date and end date of the transaction that they want to display before opening the report. Users can enter the start date of the period, for example, 01/08/2022, and the end date of the period, for example, 31/08/2022, in one full period. If the user wants to return to the main menu, the user can press back on the bottom right.



Picture 10. Report Menu, Source: processed data, 2022.

11. General Ledger

The ledger is useful for displaying all transactions that occur, both transactions from cash receipts forms, cash disbursements, and general journals. The general ledger contains information on account numbers, account names, transaction dates, transaction descriptions, debit and credit values, and mutations in the final balance. Users can view transaction mutations in the general ledger report.

Paud Zhen Xin and Bimbel Laporan Buku Besar Dari 01/01/2022 Sampai 31/06/2022			
100 Aset			
111 Kas			
01/01/2022	Akhir Awal 2022	Rp2.795.000	Rp0
02/01/2022	Les Bimbel an Feeingga	Rp350.000	Rp0
02/01/2022	Les Cahzhang, Bimbel, Mandat an Rngan	Rp1.060.000	Rp0
03/01/2022	Les Cahzhang an Staffing	Rp375.000	Rp0
03/01/2022	Les Cahzhang an Whisy	Rp400.000	Rp0
03/01/2022	Les Cahzhang, Mandat an Rngan	Rp790.000	Rp0
10/01/2022	Pembayaran Tagihan Ais, Listrik, Internet dan Agustus 2022	Rp0	Rp1.201.600
11/01/2022	Les Cahzhang, Bimbel an Gila	Rp790.000	Rp0
10/01/2022	Les Cahzhang an Bernick	Rp400.000	Rp0
10/01/2022	Les Cahzhang an Evelyn	Rp350.000	Rp0
10/01/2022	Les Cahzhang, Bimbel an Biker	Rp790.000	Rp0
			Rp4.418.300

Picture 11. General Ledger, Source: processed data, 2022.

12. Statement of Financial Position

The statement of financial position displays the account class, account number, account name, and balance of each of these accounts. The statement of financial position displays assets, liabilities, and equity. The statement of financial position can facilitate analysis in predicting future cash flows, as well as the current state of the company. The results of the statement of financial position can assess the company's risks and the owner can make decisions from the results of the statement of financial position.

Paud Zhen Xin and Bimbel Laporan Posisi Keuangan Dari 01/01/2022 Sampai 31/06/2022		
Aset		
111	Kas	Rp6.801.350
112	Bank	Rp7.916.667
121	Peralatan Kantor	Rp15.500.000
122	Akumulasi Depresiasi - Peralatan Kantor	-Rp8.072.917
131	Franchise	Rp25.375.000
		Rp47.520.100
Ekuitas		
301	Modal Iku Sora	Rp47.520.100
		-Rp47.520.100

Picture 12. Statement of Financial Position, Source: processed data, 2022.

13. Income Statement

The income statement displays a summary of the income account minus business expenses which will generate a profit (loss) to see whether the MSME experiences a profit or a loss. MSMEs can decide whether there are prices that need to be increased or costs that need to be reduced from the results of the profit and loss statement so that with this profit and loss report, MSMEs can decide on actions to handle the MSME's financial condition further.

Paud Zhen Xin and Bimbel Laporan Laba Rugi Dari 01/01/2022 Sampai 31/06/2022		
Pendapatan		
401	Pendapatan Les Cahzhang	Rp4.075.000,00
402	Pendapatan Les Bimbel	Rp2.100.000,00
403	Pendapatan Les Mandat	Rp300.000,00
404	Pendapatan Les English	Rp150.000,00
		Rp7.625.000,00
Biaya		
501	Beban Listrik	-Rp320.000,00
502	Beban Air	-Rp100.000,00
503	Beban Internet	-Rp530.000,00
504	Beban Gaji Karyawan	-Rp1.750.000,00
505	Beban Perengkapan Kantor	-Rp17.000,00
506	Beban Depresiasi	-Rp322.917,00

Picture 13. Income Statement, Source: processed data, 2022.

14. Statement of Changes in Equity

The statement of changes in equity is a report that contains information about capital, prive, and changes in equity due to changes in the addition and reduction of profit (loss). Statements of changes in capital consist of initial capital, changes in additions and reductions in profit (loss), private owners, and the final capital owned by the owner for a certain period.

Paud Zhen Xin and Bimbel	
Laporan Perubahan Modal	
Dari 01/08/2022 Sampai 31/08/2022	
Modal Awal	Rp65.000.000
Laba / (Rugi)	Rp10.766.000
Prive	Rp10.766.000
Perubahan Modal	Rp27.578.900
Modal Akhir	Rp75.280.900

Picture 14. Statement of Changes in Equity, Source: processed data, 2022.

15. Report on Cash Transactions

The report on cash transactions is a report that shows the incoming and outgoing flow of incoming and outgoing cash. The report on cash transactions contains the date, incoming and outgoing balances, current final balance, and a brief description of the transaction.

Paud Zhen Xin and Bimbel					
Laporan Mutasi Kas					
Dari 01/08/2022 Sampai 31/08/2022					
Tanggal	Masuk	Keluar	Solde	Solde Awal	Keterangan
01/08/2022	Rp2.785.000	Rp0	Rp2.785.000	Rp2.785.000	Solde Awal Kas
02/08/2022	Rp300.000	Rp0	Rp3.085.000	Rp2.785.000	Labu Berbelanja Pemasangan
02/08/2022	Rp1.000.000	Rp0	Rp4.085.000	Rp2.785.000	Labu Colabang, Berbelanja, Membayar an Biaya
03/08/2022	Rp0	Rp0	Rp4.085.000	Rp2.785.000	Labu Colabang an Saldo
05/08/2022	Rp400.000	Rp0	Rp4.485.000	Rp2.785.000	Labu Colabang an Biaya
05/08/2022	Rp100.000	Rp0	Rp4.585.000	Rp2.785.000	Labu Colabang, Membayar an Biaya
10/08/2022	Rp0	Rp1.200.000	Rp3.385.000	Rp2.785.000	Pembayaran Tagihan Air, Listrik, Sewa, dan Agribank 2022
11/08/2022	Rp100.000	Rp0	Rp3.485.000	Rp2.785.000	Labu Colabang, Berbelanja Cita
15/08/2022	Rp0	Rp0	Rp3.485.000	Rp2.785.000	Labu Colabang an Dedy

Picture 15. Report on Cash Transactions, Source: processed data, 2022.

16. Income Statement per Student

The income per student report is a report that shows the total income of each student in a certain period. The income statement per student contains the student's name, transaction date, transaction number, account number, income balance, and a brief description of the transaction. This earnings per student report make it easy to see how much earnings are earned over time, as well as which categories of course types are most in demand.

Paud Zhen Xin and Bimbel				
Laporan Pendapatan per Murid				
Dari 01/08/2022 Sampai 31/08/2022				
Nama Lengkap	Tanggal Transaksi	No Transaksi	Account Detail No	Credit Keterangan
Bandy	15/08/2022	15	403	Rp100.000 Labu Bimbel an Bandy
	15/08/2022	16	403	Rp100.000 Labu Bimbel an Bandy
Ryan	01/08/2022	1	403	Rp300.000 Labu Colabang an Ryan
	02/08/2022	1	403	Rp300.000 Labu Mandala an Ryan
	03/08/2022	1	403	Rp100.000 Labu Bimbel an Ryan
	02/08/2022	13	403	Rp100.000 Labu Colabang an Ryan
	02/08/2022	13	403	Rp100.000 Labu Bimbel an Ryan
	02/08/2022	13	403	Rp100.000 Labu Mandala an Ryan
Barok	11/08/2022	11	403	Rp400.000 Labu Colabang an Barok
	15/08/2022	12	403	Rp400.000 Labu Colabang an Barok

Picture 16. Income Statement per Student, Source: processed data, 2022.

Discussion

The system that has been designed will be tested first to ensure the system is running well. The author started implementing the Paud Zhen Xin & Bimbel after the system had been tested. The implementation stages that have been carried out for Paud Zhen Xin & Bimbel are as follows:

1. First Implementation
The author informs that the system is ready to be designed and sent to the owner via Whatsapp. The author also schedules a meeting with business owners to explain the system that has been designed.
2. Second Implementation
The author explains how to use the system from logins, database menus, transaction menus, and transaction report menus for Paud Zhen Xin & Bimbel, as well as how to present financial reports for all transactions carried out by MSMEs. The admin started asking questions about how to use the system in more detail, either directly via Whatsapp. Here are some questions from the admin and the solutions that the author provides, namely:
 - a. Can the system display cash daily journals per month?
 - The author has made a cash movement report with the aim that Paud Zhen Xin & Bimbel MSMEs can easily see the final cash balance per month.
 - b. How can do add a transaction?
 - The author explains in more detail about the add record, save record, and delete record buttons.
3. Third Implementation
The admin has a little difficulty operating the system, but the author still tries to explain again the parts that are not well understood. Examples of problems experienced such as the admin are still a little confused in finding the whereabouts of every transaction that has been inputted. The author again explains how to overcome the problems encountered so that users become more understanding and can continue the process of inputting transactions. Admin is a little confused about making a daily journal of transactions. The author explains journaling briefly and provides journal entries that need to be done every month. The journal is a cash receipts journal and a cash disbursement journal.

The conditions after the implementation process was carried out at Paud Zhen Xin & Bimbel had a different impact compared to the previous situation. The differences that occur are as follows:

1. Recording general journal transactions, cash receipts, and cash disbursements is made easier than the previous recording. The recording of these transactions immediately produces accurate financial reports of existing transactions.
2. Financial reports can be used as a basis for decision-making and analysis of risks that occur in MSMEs.
3. The flow of the receipt and disbursement process is more orderly, not only producing transaction output, but also being able to produce statement of financial position, income statements, statements of changes in equity,

- reports on cash transactions, general ledger, and income statements per student.
4. Automatically generated financial reports can lighten the workload of rearranging annual reports.

Conclusions

Paud Zhen Xin & Bimbel is a tutoring institution for elementary, middle, and high school students that has been established since 2015. Paud Zhen Xin & Bimbel still record their income in a book, so there is a need for a reliable accounting recording system to create information about financial reports accurate, fast and relevant to make it easier for the owner to make decisions related to the company's operations. The accounting recording system through Microsoft Access software can be used to input transactions and generate financial reports that can help MSMEs become more effective and efficient, making it easier for MSMEs to make decisions.

System design is done by collecting information on the needs of business owners. The author uses interview and observation techniques in collecting information data. The conditions after the implementation process was carried out at the Paud Zhen Xin & Bimbel had a different impact compared to the previous situation. The differences that occur are as follows: recording transactions is easier, financial reports can make it easier to make decisions, the process flow of cash receipts and cash disbursements is more regular, and financial reports are automated when recording transactions.

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