Accounting System Software Based On Microsoft Access At Cv Semboyan Nafiri Indonesia

Winata Clevertan[1], Muhammad Taufik[2]
Universitas Internasional Batam
Email of correspondence: 1942073.winata@uib.edu, m.taufik@uib.ac.id

Abstract

CV Semboyan Nafiri Indonesia is a Batam-based SMEs still utilize conventional bookkeeping processes. It resulted in inaccurate information being represented. Therefore the community service dedicated to this SMEs aims to build a database and bookkeeping system using Microsoft Access. Then, the system can be used to provide accurate representation of the business condition. Author conducted interviews and observation to map the needs and information about the business. The output generated from the bookkeeping system would be transactional forms, profit-loss statement, balance sheet, cash report and stock report. The output would guide the owner to keep track of inventory, monitor both expenses and revenue.

Keywords: *CV Semboyan Nafiri Indonesia, Microsoft Access, bookkeeping system, financial reports.*

Introduction

Important aspect of business mainly derives from good decision making, which is also apparent in Small Medium Enterprises (SMEs). While SMEs, has small impact on its own, collectively they have a significant presence and contribute to Indonesia's Gross Domestic Product (Putra, 2019). Therefore, cementing their importance to have good knowledge to run their business. Deep knowledge of business can be obtained through faithful accounting process. Accounting is a series of recording, summarizing and validating data on the business generated from firm's financial transaction (Khan, 2016). While every process mentioned before can be carried out conventionally using general journal, books, or a spreadsheet program, these methods will become obsolete as the firm keeps on growing. Thus, advanced method such as Accounting Information System can combat the said obstacle. Accounting Information system also help the business to keep in track its financial transaction and provide an insight on its financial health. Therefore an existence of an Accounting Information System contribute to better decision-making process (Sinarasri & Zulaikha, 2019). However, the usage of Accounting Information System faced many challenges such affordability to own a system (Mustafa et al., 2019) and competent user (Iskandar, 2015) to run the said system.

CV Semboyan Nafiri Indonesia (CV SNI) is a Small, Medium Enterprise (SMEs) located in Batam, Indonesia that still utilized conventional bookkeeping through spreadsheet program. Though spreadsheet program can be used in basic bookkeeping activities, as the SME grow and cumulates more data, spreadsheet program may reach its limitations. The limitations can vary such as human errors, inefficiency in generating reports and big space required for the spreadsheet file. Therefore to mitigate these problems, this PKM activity is carried out in hopes to create a reliable database, facilitate bookkeeping activities, and provide insights to the business through credible reports.

Methods

Research conducted in CV SNI are a combination of both field research and case study. Field research is carried out by visiting the location, interviewing related parties and independent observation in the field. The data collected for this program is primary data. Primary data is the data obtained through methods such as observations and interviews (Sugiyono, 2015). Interview is the process of recording or obtaining information from conversations between multiple parties. While observation is the process of collecting data through observing and recording findings.

In this PKM activity, interviews and observations are conducted to identify problem arised during SME's operational. Interviews are carried out in hope to understand owner's obstacle(s) regarding daily bookkeeping and other related accounting activities. Interviews are also a mean of communication to help the author understand the expectation of the owners for the system. Lastly, observation helps the author to identify other problems hidden in the business flow of the company.

Project methods are the procedures, strategies, project location, schedule and plan of implementation, budgeting.

Result and Discussion

Table 1 Project Implementation Schedule

| Day/ Date	Agenda	Observation Results
06/09/2022	Visit to location of MSMEs	Student set a CV Semboyan Nafiri Indonesia as partners
08/09/2022	Request agreement to the owner of MSMEs to participate in the PKM program	Owner of CV Semboyan Nafiri Indonesia agrees to be partner in the PKM program
10/09/2022	Interview with owner effort	Owner faced obstacles in bookkeeping such as human error, the amount of time needed to generate reports.

16/09/2022	Second visit & observation to the partner's operational	Student observed the lack of stock card/report in the MSMEs.
03/10/2022	Giving elaboration about system's capabilities & report to be generated by the system	Partners provide feedback to the system and suggested reports to be generated by the system
26/10/2022	Do a trial run limited with transaction partners	Partners see development as well as output generated by the system
16/11/2022	Update the partner on the system's design	Partners provide revision to the system and agreed to the design of system
30/11/2022	Submit the finished system to partners and implemented the system	Partner accepted the final result and agreed that the system is finished.

Source: Author (2023)

The output of this PkM activity is designated to help SME in bookkeeping process to be more credible so that owner of CV SNI can grow its business and maintain its operational. The followings are the system result created by the author.

1. Launch Menu
Picture 1 Launch Menu
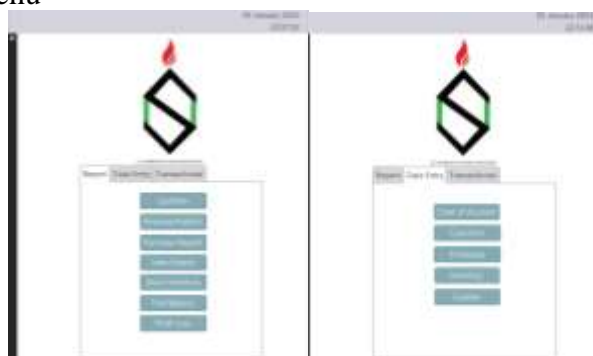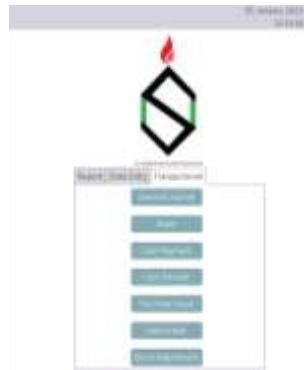
Launch menu is the first menu displayed when opening the system. This menu displays 3 tabs to different menu. "Report" tab contained reports generated by the system such as cashflow, financial position, purchase reports, sales reports, inventory card, trial balance and profit loss. While "Data Entry" menu contained data entry form such as chart of accounts, customer, employee, inventories and supplier. Lastly, "Transactional" tab includes forms to input daily transaction such as general journal, asset, cash payment, cash receipt, purchase input, sales input and stock adjustment.

2. Chart of Account Form
Picture 2 Chart of Account Form

The "Charts of Account" form is designed to input accounts used in the daily transactions. This form helps create a list of accounts separated by the "Account header no" which indicates the element from which the account belongs to. Next, the "Account No" and "Account Name" are used to indicate the specific account name for transactions.

3. Inventory Form
Picture 3 Inventory Entry Form

Source: Author (2023)

Inventory Entry form is designed to input and list inventory into the system. This form consists of "Product Code" which is used to label and distinguish various types of products. While "Product Name" is filled so that the user can remember the item name. Lastly, "Product price" is filled with the buying price of the product.

4. Cash Receipt Form
Picture 4 Cash Receipt Form

Source: Author (2023)

The "Cash Receipt" form is used to input any incoming transaction revolving cash inflow. The "Cash Receipt No" is used to indicate the transaction separately, while the time on which the transaction can be input into the "Cash Receipt Date". The amount of money received can be input to the "Amount" and the details of the transactions can be filled to the "Description"

5. Inventory Adjustment Form
Picture 5 Inventory Adjustment Form

Source: Author (2023)

Inventory adjustment form is used to input any changes made to the inventory count outside the normal purchase and sales flow. This form is used to update any changes to the inventory stock. "No adjustment" is filled with codes to help track the adjustment made to the inventory, while date of the adjustment can be filled to the "Adjustment Date". Details of the adjustment can be filled in to the "description".

The quantity of product inflow or outflow can be filled into the "QtyIn" and "QtyOut" respectively.

Besides column that can filled, there several buttons that has these respective functions:
- The "Previous" button is designed to see previous data.
- The "New" button is designed to clear out the form.
- The "Save" button is utilized to save the data that has been entered in the form.
- The "Next" button is designed to look at the next data sequence.
- The "X" button is used to close the current form.

6.   Statement of Profit Loss
Picture 6 Statement of Profit Loss

Source: Author (2023)

The statement of profit-loss is used to project the total sales made and the expenditure incurred in the business.

7.   Statement of Cashflow
Picture 7 Statement of Cashflow

Source: Author (2023)

Inventory card is generated in hopes to help the owner of CV SNI to keep track of the inventory flow. This report contains every inventory flow from sales made, purchase of inventories and stock adjustment.

8.   Statement of Financial Position

Picture 8 Statement of Financial Position

Source: Author (2023)

Statement of financial position is aims to help the owner to understand its current financial health and provide insights to help with the decision-making process.

Conclusions

From the information gathered through interviews and observations, author concluded that CV Semboyan Nafiri Indonesia (CV SNI) still operates using the conventional method of bookkeeping such as utilizing spreadsheet program and physical book record. On which the said method is prone to both human and systematically errors, leading to inefficiency and reports aren't generated in time to keep up with owner's expectation. Therefore, a semi-automatic database and bookkeeping system helps the owner in saving time and avoiding errors, leading to better decision being made.

With the problems and obstacles in the way of the owners, author seek to mitigate these problems by designing a Microsoft Access-based system. Resulting in efficiency in daily transactions and faster report generation. As the forms and reports from the system aided the business, it allows the owners to make better decision and grow the business.

References

Iskandar, D. (2015). Analysis Of Factors Affecting The Success Of The

Application Of Accounting Information System. *International Journal of*

Scientific & Technology Research, *4*(02), 2. www.ijstr.org

Khan, H. F. (2016). Accounting Information System: The Need of Modernisation.

International Journal of Management and Commerce Innovations, *4*(1), 4–

10.

Mustafa, L., Zayed, M., & Sinha, R. (2019). Factors Influencing the

Implementation of Accounting Information System in Manufacturing Smes in Jordan-a Conceptual Analysis. *International Journal of Social Science and Economic Research*, *Internatio*(01), 335–343. https://ijsser.org/files_2019/ijsser_04__28.pdf

Putra, Y. M. (2019). Analysis of Factors Affecting the Interests of SMEs Using Accounting Applications. *Journal of Economics and Business*, *2*(3). https://doi.org/10.31014/aior.1992.02.03.129

Sinarasri, A., & Zulaikha. (2019). *The Antecedents and Consequences of Accounting Information System Implementation: An Empirical Study on MSMEs in Semarang City*. *102*(Icaf), 98–102. https://doi.org/10.2991/icaf-19.2019.16

Sugiyono. (2015). Metode Penelitian dan Pengembangan Pendekatan Kualitatif, Kuantitatif, dan R&D. In *Metode Penelitian dan Pengembangan Pendekatan Kualitatif, Kuantitatif, dan R&D*.