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Designing Accounting Software Using Microsoft Access For Cv C&L Ocean Ship

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Abstract

Interviewing, documentation and observation become the tools that helping to find the deficient accounting recording system in CV C&L Ocean Ship is a result of manual transaction recording, causing inefficiencies and rendering financial reports irrelevant. This situation leads to potential inaccuracies and gaps in the completeness of reports crucial for decision-making. The objective of this community service initiative is to establish a Microsoft Access-based accounting system, encompassing forms, a bookkeeping system, and financial reporting. The methodology involves data collection through observations and partner interviews. The system includes three master lists there are main menu, transaction menu and report menu. The main menu has chart of account, inventory, supplier list, customer list, sales list, and employee list. Transaction menus have six forms to help owner record their daily transaction. The last one is the report menu contains nine types of financial reporting to assist the owner in knowing better about the company. These outputs are designed to assist Micro, Small, and Medium Enterprises (MSMEs), like CV C&L Ocean Ship, in gaining insights into inventory turnover and financial conditions beyond just cash flows. Consequently, MSMEs can enhance decisionmaking processes, boost sales, and better monitor their inventory.

Keywords: Accounting System Computerized, Microsoft Access, Financial Reports.

Introduction

Micro, Small, and Medium Enterprises (MSMEs) are an important pillar supporting the country's economic growth (Dea Tiara Monalisa Butar-Butar & Stefy, 2023). According to data from the Ministry of Cooperatives and Small and Medium Enterprises, the number of MSMEs in Indonesia has reached more than 64 million, reflecting around 97% of the national workforce. This is because the existence of MSMEs is quite dominant in the Indonesian economy (Sarfiah et al., 2019).

This data also equal to the growing number of shipbuilding companies in Batam City presents a substantial opportunity for entrepreneurs, including CV C&L Ocean Ship, which operates in shipbuilding, repair, and wholesale trade. Besides of this growth, there is some problem that entrepreneurs face especially for small businesses. One of them is the limited knowledge of accounting, and don't take financial report too seriously. Some companies still do their bookkeeping manually (Ardiansyah, 2019). Entrepreneurs typically prioritize profit maximization and tend to neglect the significance of financial reports, as they perceive profit mainly through the cash receipts and disbursements of the business.

The absence of standardized accounting bookkeeping practices can hinder entrepreneurs from obtaining sufficient information about their business conditions. Conversely, implementing bookkeeping aligned with accounting standards ensures that the information generated provides a comprehensive understanding of their business conditions. Consequently, MSME owners can leverage this information to inform their every business decision. The remedy to this challenge is to adopt an accounting recording system that utilizes continuously evolving technology. This system, grounded in technology, is designed to efficiently process transaction data and generate more precise financial reports.

At present, CV C&L Ocean Ship still employs a semi-manual bookkeeping approach, utilizing Microsoft Excel for cash transaction recording. Unfortunately, the recording lacks details on transactions like sales, purchases, operational costs, and inventory, influencing the owner's decision-making process. Additionally, due to insufficient records, the business faces limited market opportunities, and the owner remains unaware of precise profit and loss figures. This lack of accurate information hampers the owner's ability to take appropriate actions for the business (Butar & Indrianto, 2024). In response to these challenges, community service activities aim to develop an accounting system using the Microsoft Access application to assist MSMEs in effectively documenting their business operations.

Methods

In conducting research, an unavoidable aspect is data collection. Data collection is mandatory with the aim of understanding the condition of a particular object. Therefore, several techniques are employed in carrying out this practical work, including:

1. Observation

One of the commonly used data collection techniques is observation, also known as "observers" (Hasanah, 2017). After conducting the observation

technique, it is expected to conclude the behavior and meaning of the observed conditions (Kawasati, 2019). In this research, the author observed the business to gather data and information, providing a general overview and insights into the business activities.

2. Interview

Interviewing is one of the data collection techniques involving interaction between the researcher and the informant by asking questions related to the research (Bastian et al., 2019). In this study, the author obtained information about issues faced by the informant related to the implementation of practical work. In this regard, the researcher acquired data and information such as the business and owner's profile, and also discussed issues related to the practical work.

3. Documentation

Documentation is a data collection technique involving the collection of important data such as records, transaction data, reports, etc. (Kawasati, 2019). In this research, the documentation technique was used to gather transactions and partner's notes, which were subsequently used in the process of developing a system that is more suitable for the partner.

Community service activities are carried out at the CV C&L Ocean Ship located at Ruko Tunas Regency Blok A4 No 3A Sagulung, Batu Aji, Batam City. Activities will be held from July 28, 2023, to November 30, 2023. In the early stage of implementation, from July to August, researchers surveyed the location and asked for approval from business owners to carry out community service activities. This period also identified and analyzed problems by conducting interviews with business owners. Furthermore, from August to October, data collection is carried out for the system to be designed and do the system design. Then, in November testing and implementation of the system that has been designed. The preparation of the work practice report is carried out from the first week of November to the 4th week of November.

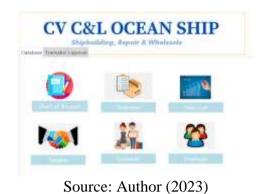
Result and Discussion

From this project, we have made a simple accounting system for owners using Microsoft Access. While in this system contains three menus, such a main menu, transaction menu, and report menu. The details of those three menus will in below:

a. Main Menu

The main menu will automatically appear as the first display to show choices of the database. This menu contains some general things for company management easier to recap all company information.

Picture 1. Main Menu



In this menu contain six lists, there are:

1. Chart of Account (COA)

In this list, we can easier to see what account we have and add another account.

Picture 2. Chart of account

CV Ca	&L OC	EAN SHIP
Karl Of Account		=
Access Section	Apet	
Annual Data Hana	Carl	CE DECE

Source: Author (2023)

2. Inventory

Because this company is a general supplier trade company, they have their own inventory and they need to track their inventory all the time. Same as COA, in this inventory list also could add and see inventory at the same time.

> Picture 3 List of Inventory

	LOCEA	
List Inven	tera	
1 ten his	0.000	
-Itor Neno	Manyuk Ream	
Spy Have	6g.	

Source: Author (2023)

3. Sales List

This list is a things that this company sell to customers and the selling price. Aim to easier see what this they sell without see the inventory list because contain their buying cost.

Picture 4 Sales List

CV C&L	OCEAN SHIP	
Menn List		
21em Cede	202	
Eters filome	Minyak Ream	
These Press	Rp56.000	
	Tere Jakes	

Source: Author (2023)

4. Supplier List

This list is to list all supplier name. Beside that also could delete or add new supplier name.

Picture 5 Supplier List

pplier List		
Supplier Gode	200	
Supplier Norme	PT Genori Indonesia	
Supplier Address	Gudang Taman Niaga Sukajadi Blak 01 No 1	

5. Customer List

Same as supplier list, in this customer list is to make easier see how many customers we have and could edit, delete and add new customer name.

Picture 6 Customer List

CV C&L OCEAN SHIP Shipbuilding, Repair & Wholesole Customer List Customer Code Customer Name Customer Name Customer Address

Source: Author (2023)

6. Employee List

The last one is employee list it help owner to see their employee details.

Picture 7 Employee List

CV C&L OCEAN SHIP

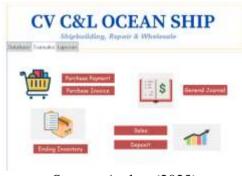
Na Employeet	E001	
None Employee	Maraya	
Phone	877987212	
Address	Jalan bukit kemuning no 2, batu aji	
	Tant Unide Ater	_
	14 4 4 4	-

Source: Author (2023)

b. Transaction Menu

The next is transaction master list, this master list is the core important part in accounting cycle. Because from these transactions, we will obtain outputs in the form of financial reports that will give owner to analysis about their business.

Picture 8 Transaction Menu



Source: Author (2023)

This master list contain seven types of form transaction.

1. Purchase payment form

This form is used to record when do payments to the supplier.

Picture 9 Purchase payment form

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	record theirs	10.1/100.5	Traphor Viera Vie	PT Baser John Calif	-
NACCOL FRANCISC NO.	Commit	Recent	-		-

Source: Author (2023)

2. Purchase invoice form

This form is used to record purchase transaction, every time purchase need recorded in this form to ensure all purchase are recorded.

Picture 10 Purchase invoice form

Support State
 an - and - anim

Source: Author (2023)

3. Sales form

This form as their name sales, means this form is used to record sales transactions. This form helps to track all sales that happen and prevent from any fraud happening.

Picture 11 Sales form



Source: Author (2023)

4. Receive payment form

This form name it deposit in the system. This form is used to help record and track receive payments that have been collected.

Picture 12 Receive payment form

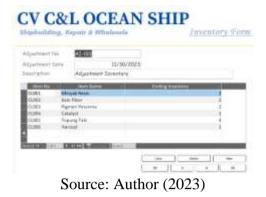


Source: Author (2023)

5. Ending inventory form

This form used to check and track end stock of inventory in the end of period.

Picture 13 Ending inventory form



6. General journal form

This general journal is used when recording financial and nonfinancial transactions, and used as an adjusting entry at the end of the year.

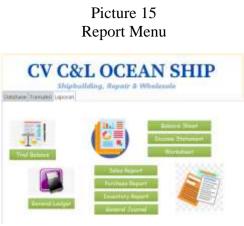
> Picture 14 General journal form



Source: Author (2023)

c. Report Menu

And the last one is the report master list, in this master list contains trial balance, profit and loss, general ledger, balance sheet, worksheet, sales report, purchase report and the last one is inventory report because this company is a general supplier company that has its own inventory.



Source: Author (2023)

This report menu has nine types of report that help the owner to know better about their company in the past year.

1. Balance sheet

The financial position statement is a document comprising assets, liabilities, and equity, aiming to provide insights into the financial health of a business. This report serves as a valuable tool for decision-making, particularly when a business is seeking a loan or considering capital deposits. A business is considered financially sound when its liabilities are not surpassing its assets and equity.

Picture 16 Balance Sheet

	STA	TEMENT OF FINANCIAL POSITI	294
Acset			
	110	Geek	\$127,806,000.00
	111	Bank Mendin	\$5,000,000.00
	115	Inventury	\$1.068.636.00
	31.9	Saples	\$0.00
	120	Equipment	\$0.00
	121	Accumulated Depreciation - Equipment	\$0.00
	210	Acceunts Republe	(\$30,795,000.00
	231	Uncorned Revenue	(\$10.000,000.00
		Sub-TeHd	Pp93,119,63
Lisbilties & C	фату		
	310	Copital	(\$80.000.000.00
	30	Drawing	\$0.00
	312	Income Summary	(\$13,129,636.00
		Sei Tehd	-Ro93 119 634

Source: Author (2023)

2. Income statement

Income statement help to show summarizes sales and expenses. From this report, we can know profit or loss at selected period.

> Picture 17 Income Statement

Seks		\$52.854.000.00
	Sam Takel	Net 200 200
Parathese		(\$4),888,000,001
Exclup Deattiny		RISARAALTE
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	mont Safel	
	STATEMEN Salas Pertese Exclusi Postfory	han Talah Peritan Balag pasatay Jak Talah

Source: Author (2023)

3. Worksheet

Worksheet is a report that shows all account in one report with debit and credit in the selected period. This report is used to track the details of debit and credit.

Picture 18 Worksheet

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10	Second Street		the second	min 111	1000	100		10030-0	è.
5	Then in				Ares 1	1.0		-	-

Source: Author (2023)

4. Sales report

Same as the name, this report only shows sales at selected period, to see the detail of sales. From this report, we could know which inventory, and which customers purchase the most.

Picture 19
Sales Report

Pre-iti	Telena							
	201104				cipta .	Aaten	#30.500000	444.00
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Source: Author (2023)

5. Purchase report Purchase report show the detail and total purchase at the selected period. Picture 20

Purchase Report

	CV C&L	LES REPOR	17 19 17 18 18 18 18 18 18 18 18 18 18 18 18 18	
Lten N	Iton None	Iten Gty	Litem Price	- Tetul
c1.001	Minyok Resin	60	\$56,000.00	\$3,360,000.00
200.13	Koin Fiber	64	\$66,000.00	\$4,224,000.00
CL003	Agreen Pewarno	59	\$320,000.00	\$18,880,000.00
<i>c</i> 1.004	Catalyst	54	\$43,000.00	\$2,322,000,00
CL 005	Tepaig Talc	56	\$35,000.00	\$1,960,000.00
CL006	Aerocyl	74	\$290,000.00	\$21,460,000.00
		367	i i	Rp52,206,000

Source: Author (2023)

6. Inventory report

This report help to show ending inventory that still left.

Picture 21 Inventory report

		_	INDING INVE	NTONY JUST	oute	Thursday, Nevember 2, 2023		
Zhani tika	21em Norm	24	Total Price	Average Ciet	Ört	March	Qhý Nahis	Deventory Value
61.005	Minyak Rastn	67	\$2,370,000.00	Rp39.000	60	1	Rg	8p/10.000
CL008	Kole Fiber	.58	\$1,770,000.00	Rg25,518	64	1	Kg.	Rp03.3-34
0.008	Pigmen Pasarno	62	514,880,000.00	Rp240.000	39	3	Kg.	Rg720.000
0.004	Contexet	55	\$825,000.00	Rg15.000		1	Betvi	Ng 10 000
0.005	Tepung Tole	60	\$960.000.00	#\$16.000	56		×g	Rp64.000
0.006	Aerusul	72	\$10,950,000.00	Rg146.000	74	1	161	Rg146 000

Source: Author (2023)

7. General journal report

This report used to show all transaction recorded using general journal form.

Picture 22 General journal report

	(L OCEAN		
Date	Account No	Account Norice	Description	Debit	Gredit
10/5/2023	110	Cash	Beginning Balance of 2023	Rp75,000,000	Rpl
10/6/2021	ш	Bank Mandri	Beginning Bolance of 2023	Ry5,000,000	Rpl
10/5/2023	310	Capital	Beginning Balance of 2023	Rp0	Rp80,000,000
11/30/2023	610	Sularnes Expense	Baji Ilulan Nev	Rp8,600,000	
11/30/2023	110	Gash	Gaji Bulan Nev	Rp0	Rp8.600,000
11/30/2023	112	Inventory	ENDING DNV NOV 2023	Ra1.068,636	Rpf

Source: Author (2023)

8. Trial balance

Trial balance is a report to help see the balances between assets, liabilities and equity. And to ensure all the report is balance means correct, doesn't lack any wrong number.

Picture 23 Trial Balance

	Adjusted Trial Balan	and the second second	
Accept for	Record Manual	Duitre	Overtre
110	Last	\$137,804,000.00	\$0.00
111	Fork Ronder	\$9,000,000.00	\$6.00
- 112	Deartery	\$1,066.535.00	\$0.00
110	Accounts Repúblic	\$100	\$30,718,000.00
311	timerned laverage	\$100	\$11.000.000.00
202	Uprtal	\$000	\$800000000
-410	Teler	\$0.00	\$92,200,000,00
111	heshee	1 \$31,988,000 OF	\$0.00
144	Intro Deartury	\$1.00	\$1,040 A ML CO
- 192	lidenic Espetial	\$4,000,000.00	\$0.00

Source: Author (2023)

9. General ledger

General ledger is a report to show detail transactions for each account. This report help for tracking and see details of expense or anything.

Picture 24 General ledger

Treasure for Treasure bets Description Sold						
110	Calk	0.00-9100	04DH	Ondit		
0558(4L01		Depressing Delarges of 2023	\$75,000,000,00	\$0.00		
31001	10/17/2083	Pargueles Bolles Oktober Ol	\$137,000,00	\$0.00		
30016	80/10/20/3	Pargunian Bulan Oktober 0.2	\$448.000.00	\$0.00		
UPOCL	10/25/2025		\$10,000,000,00	\$0.00		
31003	10/25/2023	Pargadan Bolan (Detsbar 0.5	\$972,000,00	\$2,00		
31004	10/30/7023	Perpades Sales Oktober 04	\$320,000.00	:90.00		
nacial	100,000	Carb	\$0.00	\$10,000.00		
11006	11/2/2523		\$1,713,000,00	\$0.0		
PLB-002	11/15/2003	idum.	\$0.00	\$730,000.00		
1000	11/16/2983	Perganan Newscar 2523	\$1.411.000.00	\$0.0		
31007	10/06/2023	Pergelan Juan November 2023	\$1.835.000.00	\$0.00		

Source: Author (2023)

Following the implementation of a robust accounting system at CV C&L Ocean Ship, the bookkeeping process has become more systematic and orderly. The generated output now aids in furnishing information about both income and expenses, facilitating the provision of financial reports to owners to adjust their business conditions.

Conclusions

CV C&L Ocean Ship from starting operation applies semi-manual bookkeeping using books, stationary, and some assistance from Microsoft Excel. However, this manual approach has been observed to lead to disorganized transaction records, resulting in inefficiencies during the financial report finalization process. The current system often falls short of presenting accurate and relevant financial statements within a reasonable timeframe. Nevertheless, the manual bookkeeping system remains essential for the business owner to gain realtime insights into the business's status.

In response to the identified challenges faced by CV C&L Ocean Ship, we have devised a computer-based accounting recording system using Microsoft Access. This system aims to systematically organize operational transactions, addressing the drawbacks associated with manual methods. The design of the accounting recording system is tailored to meet the specific needs of the business owner, ensuring that administrative tasks are executed promptly and yielding precise information for financial reporting. The data extracted from these reports can serve as a crucial foundation for informed decision-making by the business owner.

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