

Received : November 30th, 2025
Accepted : December 4th, 2025
Published : December 17th, 2025

Conference on Community Engagement Project
<https://journal.uib.ac.id/index.php/concept>

DEVELOPMENT OF AN ACCOUNTING RECORDING SYSTEM FOR ZAHRABOMBA FOOD BUSINESS

Anggrya Ningsih¹, Anita²

Universitas Internasional Batam

Email of correspondence: 2242088.anggrya@uib.edu, anita.lec@uib.ac.id

Abstract

This community service project aims to address the absence of structured and reliable accounting recording system in Zahrabomba, a micro-scale culinary business specializing in donuts and bomboloni. The lack of systematic documentation had caused difficulties in monitoring inventory, calculating production costs, and generating accurate financial reports, which in turn limited the owner's ability to make informed business decisions. To resolve this issue, the project adopted a participatory approach involving direct observation, interviews, needs assessment, and system design tailored to the business's operational characteristics. The intervention resulted in the development of an integrated accounting recording system covering chart of accounts, standardized transaction forms, procedures for inventory usage, sales recording, expense recognition, and the preparation of simple financial reports. The implementation of the system improved the accuracy, consistency, and traceability of financial information, enabling the owner to better evaluate profitability and manage resources. This project provides new insights into the importance of practical, easy-to-use accounting tools for micro culinary enterprises that often lack formal financial literacy. Future initiatives are recommended to include the digitalization of the system, training in basic financial analysis, and periodic evaluation to ensure long-term sustainability of the accounting practices.

Keywords: *Accounting System, Manufacture, Micro Business, Financial Report*

Introduction

Micro, small, and medium enterprises (MSMEs) play a significant role in supporting Indonesia's economic resilience, particularly during and after the Covid-19 pandemic (Suhendri & Putri, 2023). One of these MSMEs is Zahrabomba, a micro-scale culinary business established in 2020 by Ms. Dyan Suprianti. The business specializes in producing and selling a variety of donuts and bomboloni with various flavors. Zahrabomba serves a diverse customer base, with students being its primary market due to the strategic location near a residential area and school complex. Despite the promising market potential, Zahrabomba faces several operational challenges, particularly in financial documentation and accounting management.

Like many micro culinary enterprises, Zahrabomba relies heavily on manual and unsystematic financial recording. Daily sales at the kiosk are handwritten in a simple cashbook, while several expense transactions remain unrecorded. Inventory usage, especially flour, oil, toppings, and filling materials, is not monitored consistently, making it difficult for the owner to determine accurate production costs and profit margins. These conditions reflect a broader challenge faced by most MSMEs in Indonesia, where limited financial literacy and the absence of structured bookkeeping systems hinder businesses from maintaining reliable financial data (Santiara & Sinarwati, 2023). As a result, many micro businesses struggle to evaluate their financial performance, identify inefficiencies, manage cash flow, or plan for future expansion.

In recent years, various government bodies, educational institutions, and nonprofit organizations have introduced training programs and assistance aimed at improving MSME bookkeeping practices (Utomo et al., 2024). However, these initiatives often provide standardized materials that are not tailored to the specific characteristics of each business. Many MSME owners, including the owner of Zahrabomba, find these generalized tools difficult to implement because they do not align with the daily operational workflow of the business (Yukie & Serly, 2024). This situation highlights a gap between existing training programs and the practical needs of microenterprises, particularly the need for simple, customized, and user-friendly accounting systems.

Based on these conditions, the main problems identified in Zahrabomba include the absence of a structured accounting system, incomplete and inconsistent financial records, the lack of an inventory tracking mechanism to calculate cost of goods sold accurately, and the unavailability of a simple tool to generate basic financial statements. These problems limit the owner's ability to assess business profitability, operational efficiency, and financial sustainability.

Therefore, the purpose of this project is to design and implement a practical and customized accounting recording system for Zahrabomba using Microsoft Excel. This activity aims to assist the business owner in recording daily transactions, monitoring inventory usage, classifying expenses, and generating basic financial reports. By providing a user-friendly and accessible system, this project seeks to improve financial transparency, support better decision-making, and strengthen the financial foundation of the business to support its long-term sustainability and growth.

Methods

The methods used in this community service project consist of the procedures, strategies, project location, schedule, implementation plan, and budgeting required to develop an accounting recording system for Zahrabomba. The project was conducted at the business location of Zahrabomba in Bambu Kuning Puskopkar, Batu Aji, Batam. The

activity involved one participant, namely the business owner of Zahrabomba, who acted as the sole user of the accounting system as well as the participant in the mentoring and training sessions. The methodological approach combines qualitative data collection, system design techniques, and structured implementation procedures to ensure that the resulting accounting system is practical, user-friendly, and aligned with the needs of the microenterprise (Pantow et al., 2023).

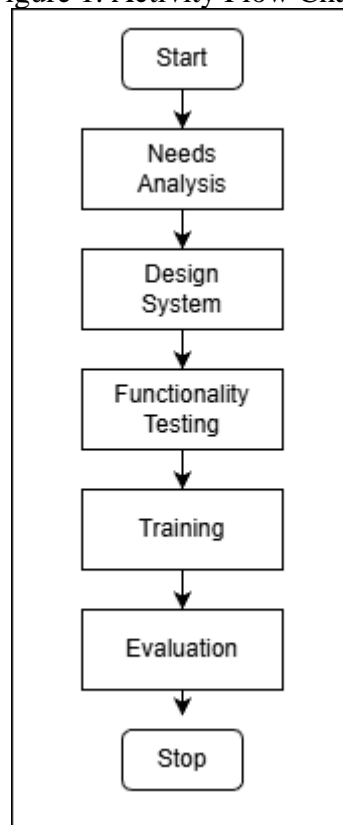
Data collection was conducted through interviews and field observations with the owner to obtain information regarding business operations, transaction types, inventory practices, and the challenges encountered in financial recordkeeping (Sunanti & Rahmawati, 2022). Interviews were carried out both in person and through WhatsApp to allow flexible communication with the business owner. In addition, a literature review was conducted using printed books and digital references to identify relevant accounting concepts, Microsoft Excel features, and best practices for simplified bookkeeping systems suitable for micro and small enterprises.

The project procedures consisted of several stages, beginning with a needs analysis based on the collected data. This analysis enabled the identification of weaknesses in the existing manual recording practice and the determination of system requirements such as sales recording, inventory tracking, cost calculation, and financial report generation. The next stage involved designing the accounting system, including charts of accounts, transaction flow, formatting of input forms, and output reports. The system was then developed using Microsoft Excel equipped with formulas, automated journals, ledgers, inventory sheets, cost of goods sold calculation, and financial statements.

System functional testing was conducted to ensure that the accounting system operated accurately and reliably. This testing involved checking the correctness of formulas, data linkages between sheets, automation of reports, and the clarity of the system interface. The testing process aimed to minimize potential errors and ensure that the system could function smoothly when used by the business owner during daily operations. Following the system testing stage, the implementation process was carried out by presenting and explaining the system to the business owner, accompanied by hands-on training. Real transaction data from Zahrabomba was used during the system trial to ensure that the owner could operate the system independently and understand the reporting outputs.

Evaluation activities were performed through direct feedback and user assessment to measure the effectiveness of the system in improving financial recording and reporting. A before-and-after evaluation approach was applied using a self-assessment questionnaire administered to the business owner. The evaluation instrument consisted of eleven statements, each of which was assessed using a five-point Likert scale, where 1 indicates very low agreement, and 5 indicates very high agreement. The assessment was conducted before system implementation and after the completion of training and system use. The evaluation results were analyzed descriptively by comparing changes in scores to identify improvements in financial recording practices, system usability, and the owner's ability to use financial information for decision making.

Figure 1. Activity Flow Chart



Source: Processed Data, 2025

The schedule of activities was arranged from April to December, including proposal preparation, field observation, system design, implementation, evaluation, and report writing. Each activity was planned across monthly timelines to ensure smooth progress and timely completion. Alongside the schedule, a structured project budget was prepared to cover expenses such as consumables, transportation, internet connectivity, report preparation, promotional materials, and administrative needs. The total project budget amounted to Rp 5,600,000, distributed according to the activity requirements, including observation, system design, training, report preparation, and publication. Through these methods, the project ensured a systematic and comprehensive approach to developing a financial recording system that meets the operational needs of Zahrabomba while supporting better financial literacy and business decision-making for the owner.

Results and Discussion

The outputs of this community service project are the deliverables produced after completing a series of preparation stages and system design processes (Ramadana & Istiqomah, 2024). These outputs were developed based on the specific needs of the partner and represent the concrete realization of the ideas and planning conducted in the earlier phases of the program. The results include an accounting system design and a user guidebook that enable the partner to record transactions more accurately and manage their business processes more efficiently.

The implementation of the Microsoft Excel-based accounting system produced a measurable improvement in Zahrabomba's financial reporting practices. Before the implementation, financial reporting required manual compilation from handwritten

records, which was time-consuming and prone to delays. After the system was introduced, financial reports could be generated automatically through integrated worksheets, significantly improving reporting speed. The owner was able to obtain real-time financial information, such as profit or loss and inventory status, without the need for repetitive manual calculations, enabling more timely monitoring of business performance.

In addition to improving reporting speed, the system contributed to a reduction in recording errors and an enhancement of the business owner’s accounting understanding. Automated formulas, structured transaction input forms, and predefined account classifications reduced errors related to miscalculations, inconsistent records, and missing transactions. Furthermore, the training and continuous use of the system improved the owner’s understanding of transaction recording, cost calculation, and financial statement interpretation. The system not only functioned as a recording tool but also served as a learning tool that strengthened the owner’s ability to use financial information for decision-making.

The following section presents the results of the project implementation along with relevant data to demonstrate the system’s effectiveness and the improvements achieved by the partner.

Figure 2. Dashboard



Source: Processed Data, 2025

Figure 3. Chart of Accounts

DATA AKUN			
Kode Akun	NERACA	Kode Akun	Tipe Akun
ASET			
Aset Lancar			
1001	Kas	1001	ASET
1002	Bank	1002	ASET
1101	Pengeluaran dibayar di Muka	1101	ASET
1251	Perediaan Bahan Baku	1251	ASET
1252	Perediaan Barang Jadi	1252	ASET
1301	Kasbon Karyawan	1301	ASET
1302	Piutang Usaha	1302	ASET
1303	Piutang Lain-lain	1303	ASET
Aset Tetap			
1501	Aset Mesin Produksi	1501	ASET
1502	Aset Operasional	1502	ASET
1601	Akum Penyusutan Aset Mesin Produksi	1601	AKUM
1602	Akum Penyusutan Aset Operasional	1602	AKUM
TOTAL ASET			
KEWAJIBAN & EKUITAS			
Kewajiban Lancar			
2001	Utang Usaha	2001	LIABILITAS
2002	Penerimaan dibayar di Muka	2002	LIABILITAS
Total Kewajiban			
Ekuitas			
3001	Modal Bu Dyan	3001	EKUITAS
3002	Prive Bu Dyan	3002	PRIVE
Total Ekuitas			
TOTAL KEWAJIBAN DAN EKUITAS (LABA/RUGI)			

Source: Processed Data, 2025

The Chart of Accounts is a comprehensive list of all accounts used in recording financial transactions. Each account is assigned a unique code that facilitates the identification and classification of transactions. The accounts are organized by category, such as assets, liabilities, equity, and income or expenses. With a structured chart of accounts, the recording process becomes more systematic and supports the accurate preparation of financial statements. Additionally, the chart of accounts enables effective monitoring of account balances and transaction flows, ensuring that financial information is recorded and reported accurately.

Figure 4. Beginning Trial Balance

NERACA SALDO AWAL			1 Nov 2025		
Kode Akun	Nama Akun	Tipe Akun	1 Nov 2025	1 Dec 2025	1 Jan 2026
			Saldo	Saldo	Saldo
1001	Kas	ASET	Rp -	Rp -	Rp -
1002	Bank	ASET	Rp -	Rp -	Rp -
1101	Pengeluaran dibayar di Muka	ASET	Rp -	Rp -	Rp -
1251	Persediaan Bahan Baku	ASET	Rp -	Rp -	Rp -
1252	Persediaan Barang Jadi	ASET	Rp -	Rp -	Rp -
1301	Kasbon Karyawan	ASET	Rp -	Rp -	Rp -
1302	Piutang Usaha	ASET	Rp -	Rp -	Rp -
1303	Piutang Lain-lain	ASET	Rp -	Rp -	Rp -
1501	Aset Mesin Produksi	ASET	Rp -	Rp -	Rp -
1502	Aset Operasional	ASET	Rp -	Rp -	Rp -
1601	Akum Penyusutan Aset Mesin Produksi	AKUM	Rp -	Rp -	Rp -
1602	Akum Penyusutan Aset Operasional	AKUM	Rp -	Rp -	Rp -
2001	Utang Usaha	LIABILITAS	Rp -	Rp -	Rp -
2002	Penerimaan dibayar di Muka	LIABILITAS	Rp -	Rp -	Rp -
3001	Modal Bu Dyan	EKUITAS	Rp -	Rp -	Rp -
3002	Prive Bu Dyan	PRIVE	Rp -	Rp -	Rp -

Source: Processed Data, 2025

The Beginning Trial Balance is a worksheet used to record the opening balance of each account at the start of a new accounting period. This recording is carried out at the beginning of the period to ensure that all transactions occurring during the current period can be recorded accurately. With a beginning trial balance, the business owner or accountant can clearly monitor the financial position before entering new transactions, thereby supporting accurate and organized bookkeeping.

Figure 5. Beginning Raw Materials Balance

SALDO AWAL BAHAN BAKU				1 Nov 2025					
No.	Kode Produk	Nama Bahan	Unit Persediaan	1 Nov 2025	1 Nov 2025	1 Dec 2025	1 Dec 2025	1 Jan 2026	1 Jan 2026
				Qty	Nilai (Rp)	Qty	Nilai (Rp)	Qty	Nilai (Rp)
1									
2									
3									
4									
5									
6									
7									
8									
9									
10									

Source: Processed Data, 2025

The Beginning Raw Materials Balance is a worksheet used to record the quantity of raw materials available at the start of each period. This recording ensures that all transactions throughout the period can be managed accurately. By knowing the beginning balance, the business owner can plan raw material purchases more effectively. In addition, the beginning balance supports the calculation of production costs and inventory control. As a result, stock management has become more organized and efficient.

Figure 6. Menu Composition

KOMPOSISI MENU								
No.	Kode Produk	Nama Bahan	Jumlah Output					
			Unit Pemakaian	0	0	0	0	0
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								

Source: Processed Data, 2025

The Menu Composition is a worksheet used to record the raw materials required to produce each item sold in specific quantities. The recording is based on the predetermined quantity of each product. With the menu composition, calculating raw material requirements becomes easier and more structured. It also supports planning for raw material purchases in accordance with the intended production volume. Consequently, inventory management and the overall production process can run more efficiently and accurately.

Figure 7. Raw Materials Usage

REKAP PENGGUNAAN BAHAN BAKU							
Awal Periode		1 Nov 2025					
Akhir Periode		30 Nov 2025					
		0					
		0					
No.	Kode Produk	Nama Bahan	Unit Persediaan	Unit Pemakaian	Konversi	0	0
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							

Source: Processed Data, 2025

The Raw Materials Usage worksheet is used to record the quantity of raw materials consumed during production within an accounting period. This recording is carried out for each period to ensure accurate monitoring of raw material usage. With this record, the business owner can determine how much raw material has been used. The information also supports planning for future raw material purchases. Consequently, inventory management becomes more efficient and well controlled.

Figure 8. Fixed Assets

DATA ASET TETAP														
No.	Kode Aset	Kategori Aset	Nama Aset	Tanggal Perolehan	Tanggal Mulai Penyusutan	Jumlah	Harga Perolehan	Teset Perolehan	Nilai Buku	Umur Ekonomis	Umur Ekonomis	Pengusutan	Akumulasi Penyusutan	Nilai Buku
						Qty				Bulan	Bulan	1 Nov 2025		
1	AB01													
2	AB02													
3	AB03													
4	AB04													
5	AB05													

Source: Processed Data, 2025

The Fixed Assets worksheet is used to record all fixed assets owned by the business, such as production equipment. This worksheet includes information on acquisition cost, purchase date, useful life, and the monthly depreciation expense. Additionally, the useful life of each asset is recorded to facilitate accurate depreciation calculations. The worksheet tracks monthly depreciation to ensure that financial statements remain precise. As a result, the management of fixed assets becomes more organized and transparent.

Figure 9. Production and Sales Remaining Form



Source: Processed Data, 2025

Figure 10. Production and Sales Remaining Summary



No.	Tanggal	Nama Menu	Deskripsi	Jumlah

Source: Processed Data, 2025

The Production and Sales Remaining Form is used to record the quantity of products produced each day, the number of products sold, and the remaining unsold items. With this form, the unsold products are properly documented. These records assist the business owner in managing inventory and planning future production. Consequently, monitoring production and sales becomes more structured and efficient.

Figure 11. Damaged and Lost Raw Materials Form



Source: Processed Data, 2025

Figure 12. Damaged and Lost Raw Materials Summary



No.	Tanggal	Kode Produk	Nama Bahan	Unit Bahan Baku Rusak/ Hilang	Unit Persediaan	Konversi	Jumlah (Qty)	Jumlah (Qty) Persediaan

Source: Processed Data, 2025

The Damaged and Lost Raw Materials Form is used to record raw materials that are damaged, wasted, or lost during storage or production. Recording is carried out throughout both storage and production processes. With this form, the business owner can accurately determine the level of raw material losses. This information also supports quality control and planning for future raw material purchases. Consequently, inventory management becomes more efficient and well-controlled.

Figure 13. Raw Material List Form



Source: Processed Data, 2025

Figure 14. Raw Material List Summary

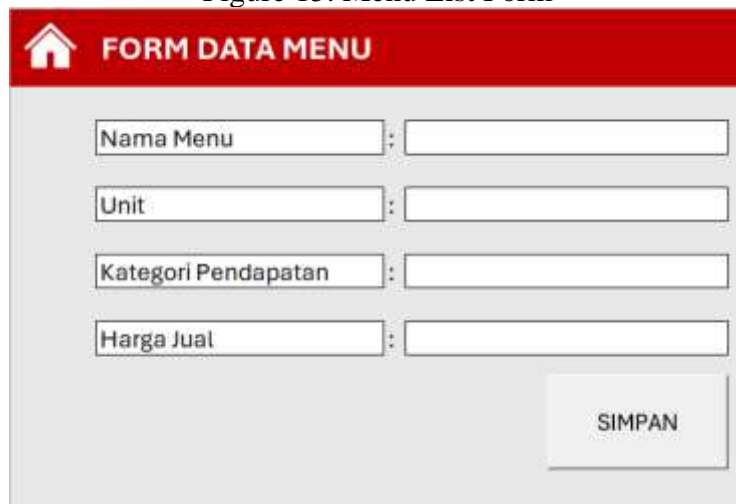


DAFTAR BAHAN BAKU					
No.	Kode Produk	Nama Bahan	Unit Persediaan	Unit Pemakalan	Konversi
1	BB01	Tepung	Kilogram	Gram	1000

Source: Processed Data, 2025

The Raw Materials List is a form used to record all materials utilized in the production process. The recording is carried out in detail to ensure that each material is documented accurately. The information recorded includes the material name, inventory unit, and unit of usage. With this form, the business owner can more easily monitor raw material stock. It also supports efficient planning for material purchases and usage.

Figure 15. Menu List Form



FORM DATA MENU

Nama Menu :

Unit :

Kategori Pendapatan :

Harga Jual :

SIMPAN

Source: Processed Data, 2025

Figure 16. Menu List Summary



DAFTAR MENU					
No.	Kode Produk	Nama Menu	Unit	Kategori Pendapatan	Harga Jual
1	DO01	Donat Coklat	Buah	Pendapatan Donat	

Source: Processed Data, 2025

The Menu List is a form used to record all products sold by the MSME, including variations of donuts and bomboloni along with their selling prices. Each product is documented together with its price to ensure that sales information is clear and organized.

With this form, the business owner can monitor the range of available products. It also facilitates more effective sales planning and marketing strategies.

Figure 17. Raw Material Purchase Journal Form



Source: Processed Data, 2025

Figure 18. Raw Material Purchase Journal Summary



No.	Tanggal	Nama Bahan	Unit	Jumlah	Harga/Unit	Total	Debit	Kredit	No. Akun Debit	No. Akun Kredit
1	13 Oct 2025	Minyak	Liter	2	Rp 20.000,00	Rp 40.000,00	Persediaan Bahan Baku	Kas	1251	1001
2	14 Oct 2025	Tepung	Kilogram	3	Rp 15.000,00	Rp 45.000,00	Persediaan Bahan Baku	Kas	1251	1001
3	23 Oct 2025	Telar	Buku	20	Rp 2.000,00	Rp 40.000,00	Persediaan Bahan Baku	Kas	1251	1001
4	17 Oct 2025	Ragi	Kilogram	20	Rp 10.000,00	Rp 200.000,00	Persediaan Bahan Baku	Bank	1251	1002
5	24 Oct 2025	Kayu	Gram	1000	Rp 78,00	Rp 78.000,00	Persediaan Bahan Baku	Bank	1251	1002

Source: Processed Data, 2025

The Raw Materials Purchase Journal is a form used to record every transaction of raw material purchases. The recording includes the purchase date, material name, quantity, unit price, and total payment. Through this journal, the business owner can monitor production-related expenses and control the efficiency of raw material purchasing costs.

Figure 19. Sales Journal Form



Source: Processed Data, 2025

Figure 20. Sales Journal Summary

REKAP PENJUALAN											
No.	Tanggal	Deskripsi	Nama Produk	Unit	Jumlah	Harga/Unit	Total	Debit	Kredit	No. Akun Debit	No. Akun Kredit
1	13 Oct 2025	Rekap 1 harian	Dorot Coklat	Buah	55	Rp 5.990,00	Rp 329.500,00	Kas	Pendapatan Dorot	1001	4001
2	14 Oct 2025	Rekap 1 harian	Bemboloni Coklat	Buah	80	Rp 6.000,00	Rp 480.000,00	Bank	Pendapatan Bemboloni	1002	4002
3	15 Oct 2025	Rekap 1 harian	Dorot Keju	Buah	80	Rp 5.000,00	Rp 400.000,00	Bank	Pendapatan Dorot	1002	4001

Source: Processed Data, 2025

The Sales Journal is a form used to record every product sales transaction. The information recorded includes the sales date, product name, quantity sold, unit price, and total revenue received. This recording helps the business owner monitor daily sales performance and calculate total revenue for a given accounting period.

Figure 21. General Journal Form

<
>
November 2025

Tanggal	Transaksi	Jumlah
<input type="text"/>	<input type="text"/>	<input type="text"/>

Source: Processed Data, 2025

Figure 22. General Journal Summary

JURNAL UMUM							
No.	Tanggal	Deskripsi	Total Penerimaan/ Pengeluaran	Debit	Kredit	No. Akun Debit	No. Akun Kredit
1	13 Oct 2025	Biaya Gaji Karyawan Kios - Kas	Rp 400.000	Beban Gaji Karyawan Kios	Kas	6001	1001
2	14 Oct 2025	Penambahan Modal	Rp 500.000	Kas	Modal Bu Dyan	1001	3001
3	15 Oct 2025	Penarikan Pribadi	Rp 540.000	Prive Bu Dyan	Kas	3003	1001
4	18 Oct 2025	Biaya Sewa Kios	Rp 500.000	Beban Sewa	Kas	6010	1001
5	30 Sep 2025	Penambahan Modal	Rp 8.000.000	Kas	Modal Bu Dyan	1001	3001
6	23 Oct 2025	Biaya Gaji Karyawan Produksi - Kas	Rp 1.000.000	Harga Pokok Penjualan	Kas	5501	1001
7	23 Oct 2025	Biaya Listrik & Air & Gas Produksi - Kas	Rp 500.000	Harga Pokok Penjualan	Kas	5501	1001
8	2 Oct 2025	Penambahan Modal	Rp 5.000.000	Kas	Modal Bu Dyan	1001	3001
9	23 Oct 2025	Pemakaian Bahan Baku	Rp 540.429	Harga Pokok Penjualan	Persediaan Bahan Baku	5501	1251

Source: Processed Data, 2025

The General Journal is a form used to record various financial transactions, such as kiosk rental fees, employee salaries, and utility expenses for electricity and water. Recording transactions in this journal ensures that all financial activities are documented completely and accurately.

Figure 23. Statement of Profit or Loss

LAPORAN LABA RUGI				3 Nov 2025	
ZAHRABOMBA					
LAPORAN LABA RUGI					
PERIODE 30 Nov 2025					
				Awal Periode	1 Nov 2025
				Akhir Periode	30 Nov 2025
PENDAPATAN					
Pendapatan Donat	4001	Rp	-		
Pendapatan Bomboloni	4002	Rp	-		
Pendapatan Non Donat & Bomboloni	4003	Rp	-		
Pendapatan Lain-Lain	4010	Rp	-		
Total Pendapatan					Rp -
HARGA POKOK PENJUALAN - 1					
Harga Pokok Penjualan	5501	Rp	-		
Total HPP					Rp -
LABA/RUGI KOTOR					Rp -
PENGELUARAN					
Beban Gaji Karyawan Kios	6001	Rp	-		
Beban Listrik, Air, Telepon, Internet	6002	Rp	-		
Beban Transportasi, Bensin, Pakir	6003	Rp	-		
Beban Pemakaian	6004	Rp	-		
Beban Renovasi, Perbaikan dan Pemeliharaan	6005	Rp	-		
Beban Admin Bank	6006	Rp	-		
Beban Ongkos Kirim	6007	Rp	-		
Beban Bunga Bank	6008	Rp	-		
Beban Pajak	6009	Rp	-		
Beban Sewa	6010	Rp	-		
Beban Lain-Lain	6031	Rp	-		
Beban Kerugian Penjualan Bahan Baku	6032	Rp	-		
Beban Kerugian Penjualan	6033	Rp	-		
Beban Penyusutan Aset Mesin Produksi	6034	Rp	-		
Beban Penyusutan Aset Operasional	6035	Rp	-		
Total Pengeluaran					Rp -
LABA/RUGI BERSIH					Rp -

Source: Processed Data, 2025

The Statement of Profit or Loss is a report that presents information regarding the business's revenues and expenses over a specific period, allowing the determination of whether the business has earned a profit or incurred a loss. This report helps the business owner evaluate financial performance, control operational costs, and develop strategies to increase profits in the future.

Figure 24. Statement of Changes in Equity

LAPORAN PERUBAHAN MODAL				3 Nov 2025	
ZAHRABOMBA					
LAPORAN PERUBAHAN MODAL					
PERIODE 30 Nov 2025					
				Awal Periode	1 Nov 2025
				Akhir Periode	30 Nov 2025
MODAL PEMILIK DI AWAL					
Modal Bu Dyan	3001			3.004.570,51	
TOTAL MODAL AWAL					3.004.570,51
PENAMBAHAN MODAL					
Modal Bu Dyan	3001		-		
Laba/Rugi Bersih			-		
PENGURANGAN MODAL					
Prive Bu Dyan	3003		-		
PENAMBAHAN/PENGURANGAN MODAL					-
MODAL PEMILIK DI AKHIR					3.004.570,51

Source: Processed Data, 2025

The Statement of Changes in Equity is a report that illustrates changes in the owner's capital over a specific accounting period. This report includes additional capital contributions, net profit earned, and any withdrawals made by the owner. With this report, the owner can clearly see the development of capital and assess the contribution of profits to the increase in the business's equity value.

Figure 25. Statement of Financial Position

LAPORAN POSISI KEUANGAN							3 Nov 2025	
ZAHRA BOMBA								
LAPORAN POSISI KEUANGAN								
PERIODE 30 Nov 2025								
						Awal Periode	1 Nov 2025	
						Akhir Periode	30 Nov 2025	
ASET				KEWAJIBAN & EKUITAS				
Aset Lancar				Kewajiban Lancar				
Kas	1001	Rp	--	Utang Usaha	2501	Rp	--	
Bank	1002	Rp	--	Pembiayaan Dibayar di Muka	2602	Rp	--	
Persediaan Dibayar di Muka	1121	Rp	--	Total Kewajiban				
Persediaan Bahan Baku	1251	Rp	--					
Persediaan Sprong Jari	1252	Rp	--					
Kasbon-Karyawan	1301	Rp	--	Ekuitas				
Pinjaman Usaha	1352	Rp	--	Modal Su Oyem	3501	Rp	--	
Pinjaman Lain-lain	1303	Rp	--					
		Rp	--					
Aset Tetap								
Aset Mesin Produksi	1501	Rp	--					
Akumulasi Penyusutan Aset Mesin P	1601	Rp	--	Total Ekuitas				Rp --
TOTAL ASET			Rp --	TOTAL KEWAJIBAN DAN EKUITAS				Rp --

Source: Processed Data, 2025

The Statement of Financial Position is a report that presents the financial condition of the MSME at a specific point in time, consisting of assets, liabilities, and equity. Through this report, the business owner can gain a comprehensive understanding of the financial position, assess the business's ability to meet its obligations, and evaluate the balance between assets and capital.

Figure 26. Raw Material Inventory Report

LAPORAN PERSEDIAAN BAHAN BAKU								3 Nov 2025	
ZAHRA BOMBA									
LAPORAN PERSEDIAAN BAHAN BAKU									
PERIODE 30 Nov 2025									
						Awal Periode	1 Nov 2025		
						Akhir Periode	30 Nov 2025		
No.	Kode Produk	Nama Bahan	Unit Persediaan	Saldo Awal	Maasuk	Keluar	Saldo Akhir		
				Qty	Pembelian	Produksi	Qty		
1	BB01	Tepung	Kilogram	23,00	--	3,54	19,47		
2	BB02	Gula	Kilogram	21,00	--	0,46	20,55		
3	BB03	Ragi	Kilogram	42,00	--	0,11	41,90		
4	BB04	Telur	Butir	120,00	--	49,00	71,00		
5	BB05	Mentega	Gram	700,00	--	665,00	35,00		

Source: Processed Data, 2025

The Raw Materials Inventory Report is a report that presents the quantity of raw materials available, the amount already used, and the ending stock at the end of the period. This report helps the business owner control material usage, minimize waste, and estimate future material purchasing needs.

Figure 27. Finished Goods Inventory Report




LAPORAN STOK BARANG JADI							
ZAHRA BOMBA							
LAPORAN STOK BARANG JADI							
PERIODE 30 Nov 2025							
Awal Periode		1 Nov 2025					
Akhir Periode		30 Nov 2025					
No.	Kode Produk	Nama Produk	Unit	Hasil	Terjual	Sisa	Saldo
				Produksi			Akhir
1	DO01	Donat Coklat	Buah	0	0	0	0
2	DO02	Bomboloni Coklat	Buah	0	0	0	0
3	DO03	Donat Keju	Buah	0	0	0	0

Source: Processed Data, 2025

The Finished Goods Inventory Report is a report that provides information on the quantity of products that have been completed but not yet sold, the number of products sold, and the remaining stock each day. This report is important for monitoring the availability of ready-to-sell goods, preventing stock shortages, and assisting in planning future production and sales.

Figure 28. General Ledger



BUKU BESAR				
1 Nov 2025				
Nama Akun: 1001		Awal Periode: 1 Nov 2025		
No. Akun: Kas		Akhir Periode: 30 Nov 2025		
		Saldo Awal: Rp. --		
Tanggal	Keterangan	Debit	Kredit	Saldo

Source: Processed Data, 2025

The General Ledger is a worksheet that serves to display the detailed balances of each account from the beginning to the end of the accounting period. This allows the business owner to trace every recorded transaction and verify the accuracy of financial data. By providing a comprehensive overview of all accounts, the ledger facilitates better monitoring of financial activities and ensures transparency in bookkeeping. Additionally, it serves as a key reference for preparing financial statements and supporting informed business decisions.

Figure 29. User Guidebook



Source: Processed Data, 2025

Figure 30. Table of Contents in the User Guidebook

HARIAN	BULANAN
<input type="checkbox"/> PEMBELIAN BAHAN BAKU	<input type="checkbox"/> BAHAN BAKU RUSAK/HILANG
<input type="checkbox"/> PRODUKSI	<input type="checkbox"/> PEMAKAIAN BAHAN BAKU
<input type="checkbox"/> PENJUALAN	<input type="checkbox"/> BIAYA PEMUSUTAN PERALATAN
<input type="checkbox"/> SISA DARI PENJUALAN	<input type="checkbox"/> BIAYA GAJI, LISTRIK, AIR
<input type="checkbox"/> PEMAKAIAN KAS UNTUK KEPERLUAN PRIBADI	<input type="checkbox"/> SALDO ALIAT BAHAN BAKU PERIODE SELANJUTNYA (RP)

Source: Processed Data, 2025

The User Guidebook was created to provide the partner with clear instructions on using the system independently. This guide contains step-by-step procedures, examples, and explanations to ensure the partner can follow the processes accurately. By using the guide, the partner will be able to continue recording transactions and managing their business operations even after the project is completed. Consequently, the guide ensures sustainability and self-sufficiency in implementing the system according to the instructions provided.

The results show a clear comparison between the conditions before and after the implementation of the accounting system. The before-and-after evaluation was measured using a five-point Likert scale, where 1 indicates very low agreement or understanding, 2 represents low agreement or understanding, 3 represents a moderate level, 4 indicates high agreement or understanding, and 5 indicates very high agreement or understanding.

Before the system was implemented, the evaluation scores generally reflected low to moderate levels. All financial transactions were recorded manually, which often led to errors, omissions, and difficulties in generating accurate reports. Business owners faced challenges in monitoring inventory, tracking sales, and evaluating financial performance, as reflected in lower assessment scores across most indicators.

After the accounting system was implemented, the evaluation scores showed a notable improvement. Transactions could be recorded more systematically, and reports could be generated accurately and efficiently. The system also enabled better control over inventory, raw material usage, and production processes, improving overall business management. Overall, the implementation of the accounting system significantly enhanced the accuracy, reliability, and usability of financial information for decision-making.

Table 1. Before and After Implementation Comparison

No	Statement	Before Implementation	After Implementation	Increase
1	The business owner already has an appropriate accounting system.	1	4	3
2	The business owner already has accurate financial reports to support decision-making.	1	4	3

3	The business owner already has detailed depreciation records of fixed assets.	1	4	3
4	The business owner already has detailed reports on raw material and finished goods inventory.	1	4	3
5	The business owner already has detailed records of the cost of goods sold (COGS) for products.	2	4	2
6	The grouping of cash receipt and disbursement transaction records has been organized neatly and accurately within the archival system.	2	4	2
7	The business owner understands the importance of recording transactions and preparing financial reports as a basis for decision-making.	2	4	2
8	The business owner has knowledge of accounting.	2	3	1
9	The business owner already has a good understanding of recording transactions within the accounting system.	3	5	2
10	The business owner understands how to analyze financial statements effectively.	3	3	0
11	The business owner has a good understanding of the information presented in financial statements.	3	3	0
Total Score		21	42	21

Source: Processed Data, 2025

Conclusions

Based on the implementation of the community service project at Zahrabomba, the following conclusions can be drawn:

- Zahrabomba previously relied on manual and non-integrated transaction recording, which increased the risk of human error, data inconsistency, and difficulties in preparing reliable financial reports. These limitations hindered the owner's ability to understand the business's financial position and performance for decision-making purposes.
- This project successfully designed and implemented a customized Microsoft Excel-based accounting system tailored to the operational needs of Zahrabomba.

The system enables systematic transaction recording and the preparation of basic financial statements.

- The implementation of the system has improved the owner's ability to monitor financial performance, control operational activities, and utilize financial information as a basis for more informed and data-driven business decisions.
- Despite its positive impact, this program has several limitations. The project involved only one business partner, and the accounting system is not yet application-based, which may limit scalability and accessibility for broader implementation.
- To ensure sustainability, a user guidebook was developed and provided to the business owner to facilitate consistent and independent use of the accounting system after the completion of the program. The guide is expected to support long-term adoption and reduce reliance on external assistance.
- Future community service projects are recommended to expand system development by incorporating more advanced, innovative, and user-friendly features, such as application-based platforms, automation enhancements, and broader user involvement to increase impact and sustainability.

References

- Pantow, A. K., Korompis, S. N., Limpeleh, E. A. N., Malonda, E. D., & Daleno, A. (2023). Perancangan sistem akuntansi penjualan pada UD. Bless. *Journal of Information System, Applied, Management, Accounting and Research*, 7(4), 872–885. <https://doi.org/10.52362/jisamar.v7i4.1131>
- Ramadana, M., & Istiqomah, N. (2024). Perancangan sistem akuntansi berbasis Microsoft Access pada Kedai Kopi Sriwangi. *Journal of Human and Education*, 4(4), 651–659.
- Santiara, I. M., & Sinarwati, N. K. (2023). Pengaruh literasi keuangan terhadap pengelolaan keuangan UMKM di Kecamatan Tejakula. *Jurnal Ekonomi Dan Manajemen*, 06, 349–355. <https://doi.org/10.25273/capital.v6i2.14514>
- Suhendri, H., & Putri, S. A. (2023). Pendapatan pelaku UMKM pengguna platform media sosial pasca pandemi COVID-19: Sebuah pendekatan netnografi. *Jurnal Ilmu Manajemen Dan Akuntansi*, 11, 127–132.
- Sunanti, S., & Rahmawati, T. (2022). Sistem akuntansi dan pengendalian internal terhadap keberhasilan UMKM di Kecamatan Losari. *Jurnal Kewarganegaraan*, 6(2), 5314–5328.
- Utomo, S. B., Pujowati, Y., & Utami, E. Y. (2024). Analisis kebijakan pemerintah, bantuan modal, dan pelatihan kewirausahaan terhadap pertumbuhan bisnis pada komunitas UMKM di Jawa Timur. *Jurnal Ekonomi Dan Kewirausahaan West Science*, 2(02), 146–156.
- Yukie, H., & Serly. (2024). Design of Alip Seafood accounting system based on Microsoft Access. *Conference on Community Engagement Project*, 4(4), 1–11.