

Culinary MSMEs Accounting System Design: "Pempek Lin Friends Palembang"

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ABSTRACT

The majority of MSMEs in Indonesia are lack of adequate accounting records. Therefore, it is difficult to estimate the volume of their financial transactions and develop their business. The objective of this community service project is to provide a tailored accounting system for " Lin Friends Pempek Palembang" complied with SAK-EMKM. This project used primary data obtained from interviews, observations, simulations, and documentation. The data obtained were grouped and analyzed to develop a tailored accounting system. The design of the system began with compiling charts of accounts and menus to record data of customers, suppliers, and raw materials. As part of the design, this project used a special journal system to compose recording menu, including general journals, and purchase journal, production journal, sales journal, cash payment and received journal. The final step in the design process was preparing menus for obtaining financial statements and other reports. As the result of this project implementation, partners now understand the importance of financial information from their businesses and are able to produce and use financial reports. They can increase their net profit, estimate their monthly transactions, and forecast raw material requirements, which result in better financial management.

Keywords: Accounting, System, Microsoft Access, MSMEs

1. INTRODUCTION

Financial statements are produced by an accounting process comprising of capturing, classifying, summarizing, reporting, and evaluating financial data (**Ramanda, 2018**). Financial reports are a measurement tool and a means of communicating with managers for those who use accounting information to make decisions (**Juany & Suparman, 2022; Sapti, 2018**). In providing financial statements, the accounting cycle plays an important role. The accounting cycle is a recurring process of identifying, analyzing, and recording each accounting activity to produce financial reports (**Limbong et al., 2021**). This repetitive and continuous process will continue to occur during accounting periods (**Rahmi, 2019**). The accounting cycles for trade, services, and manufacturing are all similar in most respects. Making journals and financial statements are the steps in the accounting cycle in businesses after gathering transactional evidences (**Putra, 2020**).

The growth of MSMEs (Micro, Small, and Medium Enterprises) in Indonesia has been remarkable over the past ten years, as evidenced by the growth of 62.9 million (**Hertina et al., 2021**). Due to the Covid-19 pandemic, which began in the year 2020, the world economy has been in decline, including Indonesia. There has been a decline in people's spending power, resulting in a drop in income for many MSME players (**Nabilah et al., 2021**).

The Ministry of Cooperatives and Small and Medium Enterprises (SMEs) of Indonesia reports that there are 81,486 SMEs in Batam City (**Nofriyandi & Epriadi, 2020**). There is a rapid growth in the number of MSMEs in Batam City in parallel with the reduction in the number of Covid-19 cases found throughout Indonesia. MSMEs in Batam City have grown in response to global technological advancements. In the next few years, technology advancements are likely to make a significant impact on MSMEs' bookkeeping and recording processes (**Septinova & Edi, 2021**). Financial reports derived from bookkeeping will be available for decision-making. It is important for MSMEs to have financial reports because they can provide several benefits, including the ability to understand their financial situation as well as control their financial transactions and costs (**Istanti et al., 2020**). The Indonesian Accounting Association (IAI) released SAK-EMKM/The Financial Accounting Standards for Micro, Small, and Medium Entities on January 1, 2018, in support of Indonesian MSMEs' transparency, effectiveness, and accountability (**IAI, 2021**).

According to (**Rachmawati et al., 2021**), MSMEs are aware of the benefits of financial statements for their business. MSMEs must comprehend not only the value of maintaining accurate operational records but also the focus on daily sales outcomes. However, some MSMEs do not prepare financial statements for several reasons, such as being busy with high household activities, preparing complicated financial statements, and time constraints. The other reason is also caused by the limited knowledge of MSMEs in preparing financial statements. One of the most prevalent problems in MSME in Indonesia is the lack of organized records. Consequently, they have difficulty estimating their financial transactions and developing their business.

Some MSMEs in Batam City also still do not have financial records, including the project partner, "Pempek Lin Friends Palembang". Pempek Lin Friends Palembang was founded on June 23, 2013 located at Jl. Bakal, Simpang Kara, Batam Center, adjacent to MM Pintaria Swalayan. The owner is currently assisted by his son in running the management. Pempek Lin Friends Palembang is considered as a manufacturing company as their business process begins with turning raw materials into finished goods for sale. According to (**Nur and Suyuti, 2017**), manufacturing is the process of turning a design into a finished product. Manufacturing includes several interrelated activities and operations, including product design, material selection, production planning, managing, and marketing.

As an MSME in food industry, "Pempek Lin Friends Palembang" sells various varieties of *Pempek* and other Palembang delicacies such as *tekwan*, *model*, and *rujak mie*. The following are types of *Pempek's* namely *pempek bulat*, *telur*, *tahu*, *lenjer*, *keriting*, *pistel*, and *kulit*. Their products are classified halal and made using high-quality ingredients. The sales amount of various *pempek* and other Palembang foods. It is estimated that 120 pieces of *pempek* are sold every day. On the other side, the routine expenditures consist of: (1) the cost raw materials of 2.8 kg of fish every day to produce 140 pieces of *pempek*; (2) rent and utilities expenses per month; (3) labor costs; and (4) other costs.

The objectives of this project are to improve the accounting skills of owner and to provide a tailored accounting system for "Pempek Lin Friends Palembang" complied with SAK-EMKM. The system is tailored by using MS Access to record transactions and generate financial reports in a simple and understandable manner. This project assisted the MSMEs in designing an effective and efficient recording system since Pempek Lin Friends Palembang has been selling

local delicacies for a significant period. According to the initial findings, it still has minimal documentation of financial transactions. At the time of the survey, this MSME did not yet have a system in place for tracking all business transactions, from revenue to expenses, as well as keeping track of all of its expenses. Due to this situation, the owner of "Pempek Lin Friends Palembang" did not have effective internal control system and could not determine the company's profits and losses.

2. METHOD

The activity runs from August 1st, 2022, to December 15th, 2022. It began by looking for MSME partners in Batam City, compiling proposals, and receiving agreement from the "Pempek Lin Friends Palembang". This project at the MSMEs "Pempek Lin Friends Palembang" used primary data and secondary data. According to **(Muttaqin et al., 2020)**, primary data are data that have not yet been made public. It is possible to collect primary data using tools, including interviews, observation, simulation, and documentation **(Kristiono, 2017)**. Figure 1 shows project documentation.



Figure 1. Project Documentations

The secondary data are obtained from literature study. The primary data mainly gathered thru direct observation and interviewed the business owner. The observations and interviews were conducted for a month starting on September 2nd, 2022. The interviews were undertaken to gain a general information related to the profile, nature of business and the problem faced by the MSMEs. "Pempek Lin Friends Palembang" has unstructured operational activities and no track of any purchases or sales. The purpose of the interviews is also to find out the operational activities occurred over the past 3 months.

Some related documents and information were gathered from field observation, namely working hours, procuring raw materials, production processes, sales activities, purchase, and sales evidence/records. They are beneficial to support the system development process. The analyzed data will be used to develop a computer-based accounting information system, commencing with system design, which includes process design, data design, and user

interface design. The next step is to create a customized Accounting Information System application for "Pempek Lin Friends Palembang". According to Figure 2, the system development process in this project can be summarized as follows:

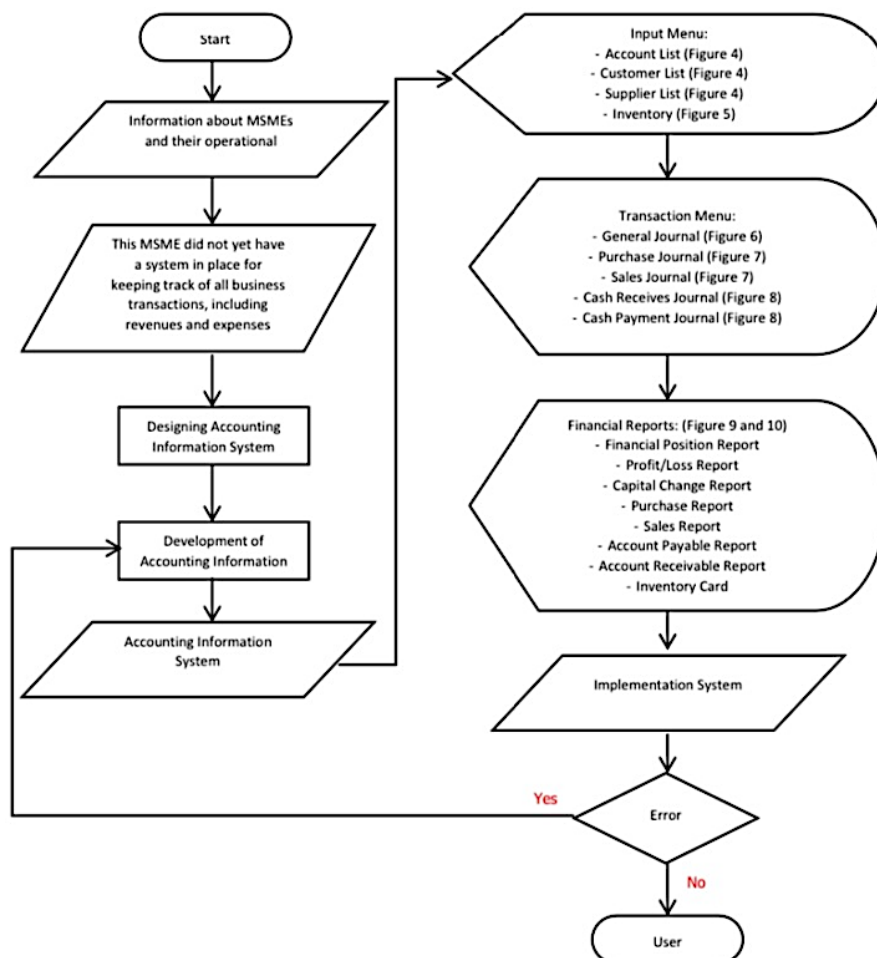


Figure 2. Designing System Flowchart

3. RESULTS AND DISCUSSION

The accounting system's design in the "Pempek Lin Friends Palembang" was in the next phase, starting on October 10, 2022. The initial findings were categorized and analyzed, and the system was designed using the Microsoft Access application. To make it simpler for partners to grasp the entire system, the accounting system was developed utilizing Indonesian. The system was designed considering the preferences of the business owner such as the structure of chart of account, code of suppliers/customers, color, font type etc.

The design process started from designing tables, queries, forms, and reports. At the same time the business owner was trained in basic internal control, accounting, financial management, and the functions of the system when the system was ready, trialed and evaluated. The aims of trial step were: (1) to identify the menu that do not operate as intended, and (2) to find out the functions that are not running as expected. When there is an error in the trial period, the improvement undertaken. There are 5 (five) design modifications, namely: (1) more user-friendly interface, (2) automatic generation of transaction numbers, (3) automatic linking of lists, and (4) preparing other financial reports needed by the owner. Full implementation was after all the functions in the system ensured run well.

The existence of a system provides some significant improvements in the "Pempek Lin Friends Palembang". The business owner gains awareness in the internal control, accounting, and financial management. This MSMEs also can records all financial transactions easily and have access to the profits and losses report for each period now. They able to estimate the size of operation to manage their profits. This system is simple, as described at the section 3.1, 3.2, 3.3 and 3.4. The detailed process for each section can be found in the Appendix. This system allows MSME activities to be conducted more efficiently, since it eliminates the need for additional employees to maintain the accounting system.

3.1 Main Menu

When starting up the system, the main menu shows up. The layout of main menu is simple, efficient, and effective. The menu to input the financial transactions is the shortcut button on the left side. In addition, a list of accounts, suppliers, customers, and reports is included in the main menu, along with four key sections for inventory, transactions, and stock. Furthermore, there is also a button at the top right which is used to close the system. Figure 3 shows main menu interface.



Figure 3. Main Menu

3.2 List Menu

The database is stored in the list menu. It consists of a chart of accounts, list of suppliers, customers, and supplies. The chart of accounts in this system is designed to include accounts according to the nature and operational of business. The format designed is in the form of account code columns, account type, account number, and account name. The account type in this menu is designed using a list box so that partners can choose the type of account automatically. The chart of accounts' design is used for both the list of suppliers and customers as shown in figure 4. However, the list of suppliers and customers is designed with an automatically appearing supplier/customer ID fields, name, number, phone, and address.

Pempek Lin Friends Palembang Daftar Akun						
Kode Akun	Jenis Akun	Relevansi	Nama Akun	Saldo	Kredit	
100	Aset	10	Kas	Rp2.000.000	Rp	
100	Aset	102	Kas di Bank	Rp1.500.000	Rp	
100	Aset	105	Piutang Dagang	Rp0	Rp	
100	Aset	110	Persediaan Barang Sedia	Rp400.000	Rp	
100	Aset	115	Persediaan Menu Sedia	Rp12.000	Rp	
100	Aset	116	Perengkapan	Rp0	Rp	
100	Aset	117	Sewa Bangunan	Rp0	Rp	
100	Aset	118	Beban Sewa Bangunan	Rp0	Rp	
100	Aset	119	Lapangan	Rp0	Rp	

Pempek Lin Friends Palembang Daftar Pemasok		
Kode Pemasok	Nama Pemasok	Alamat Pemasok
S001	Supplier Cash	Batam
S002	Pasar Aju	Pasar Jodoh (081277121288)

Pempek Lin Friends Palembang Daftar Pelanggan		
Kode Pelanggan	Nama Pelanggan	Alamat Pelanggan
CO01	Pelanggan Tunai	Batam
CO02	Pelanggan Aplikasi	Batam
CO03	Pelanggan Non-Tunai	Batam
CO04	Pelanggan Kredit	Batam

Figure 4. List of Accounts, Suppliers, and Customers

The design is more detailed in inventory lists as shown in figure 5. It includes columns for the inventory number, item name, amount, price, and total. Moreover, the inclusion of a thorough

table contains the list of purchases. Each area of the form includes a variety of buttons. To create a new inventory, user can click the "New" button. Meanwhile, clicking the "Save" button saves the entered data, while clicking the "Delete" button removes the entered data, and clicking the "Close" button ends the form. Other buttons, such "<<" shows the first page. "<" and ">" buttons are used to navigate to the previous page, the next page, and ">>" button to display the last page, respectively.

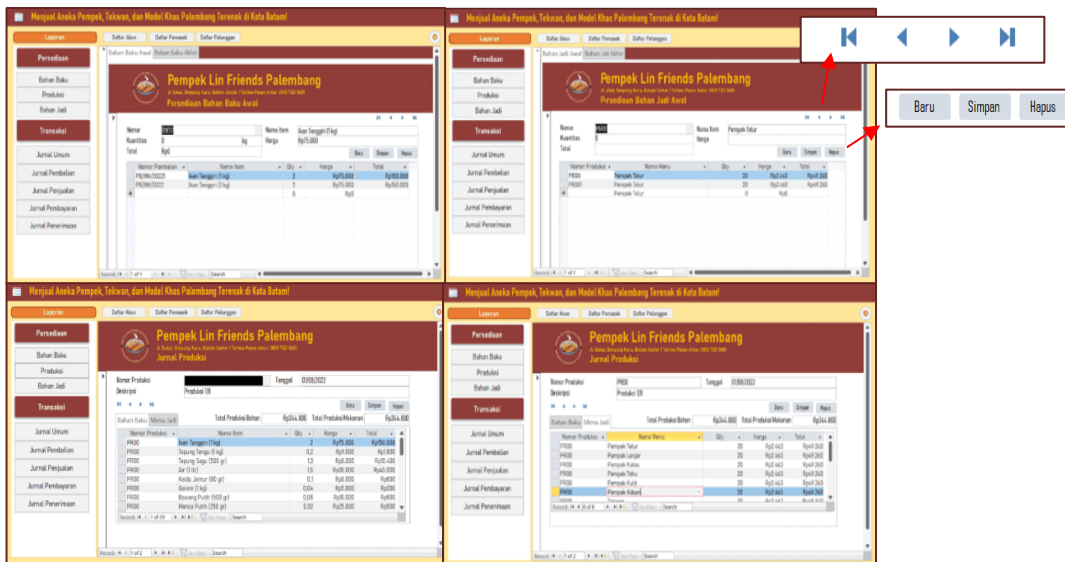


Figure 5. List of Inventories

3.3 Transaction Menu

The transaction menu is used to save financial transactions inputted into the system that generates financial statements. The form menu in this system consists of a general journal (Figure 6), purchase and sales journal (Figure 7), cash payments and cash receipts journal (Figure 8). All journals were designed with the same model providing a date column, transaction number, and description. Transactions that are not related to sales, purchases, cash payments or receipts are kept in a general journal. This menu's design includes fields for the date, description, account name, debit, and credit as well as an automatically generated transaction number with the format "GJ/INV/2022."



Figure 6. General Journal

There is a connection between the purchasing and sales journals, but they have unique elements, such as the supplier or customer name and the type of purchase or sales. Depending on the requirements of the user, each form performs a distinct purpose. Transactions for the procurement of raw materials used in the productions process are recorded in the purchase journal. The finished goods sold that day are entered into the sales journal. These two journals

provide automatic fields for the transaction number. Several fields such as date, supplier or customer name, purchase or sale type, and description are displayed in the form.

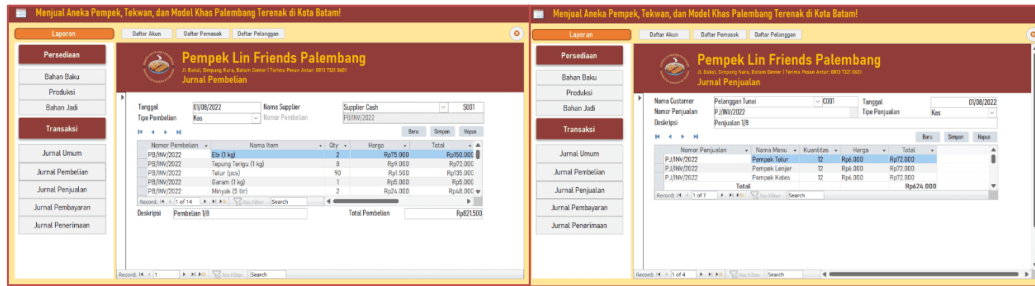


Figure 7. Purchases and Sales Journal

Finally, the purpose of the cash received journal is to keep track of the cash that the business has received as a result of cash sales or customer receivable payments. The sales number, which can be entered in accordance with the PO number, should be filled out, followed by the date column, payment number, payment method, and payment amount. A cash payment journal's purpose is to keep track of cash payments made by the partner, such as payroll and operational expenses. Recording financial transactions in the system using the same structure as a cash receipts notebook.

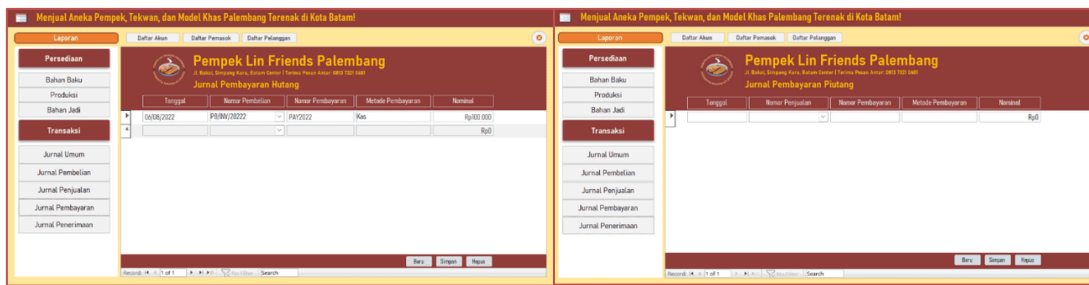


Figure 8. Cash Received and Payment Journal

3.4 Reports Form

Reports are generated from the transactions recorded on the form. In this system, financial reports (Figure 9) are generated, including the statement of profit/loss, capital changes, and financial position statements. There are also reports for purchases, sales, and inventory report (Figure 10), accounts payable, accounts receivable, and inventory card. In the initial display of the report shortcut, the date column allows the user to display the report based on the date they have selected.



Figure 9. Financial Reports

The profit/loss statement provides a snapshot of the business' operational performance over a specific time period (**Hery, 2018**). This report presents an accounting-standards-compliant summary of the company's costs and revenues for the relevant time period (**Rojabiyah, 2021**). This spending and income accounts reports for partners are displayed. A report in a period that provides details about partner accounts is the financial position report. The balance in the debit and credit parts of the balance sheet must be visible.

The Purchase Report is a report that lists all of these MSMEs' purchases made during a specific time period. The purchase report's objective is to verify the report on supplier purchases of items. A report called a sales report is one that was created to include sales transactions made to customers during that time. The sales transactions are sorted by customer name. It makes the owner easier in analyzing the transaction and making decisions.



Figure 10. Purchases, Sales and inventory Reports

Furthermore, the quantity of stock or inventory is determined through the inventory card. The number of goods that are physically counted in the warehouse during stock taking is the number of items that are currently available.

As a result of this project, the owner is able to prepare financial reports that are in compliance with SAK-EMKM due to the tailored accounting system. Financial reports could be generated on a monthly basis by entering daily transactions in a consistent manner. Financial reports can assist business owners in making decisions regarding the management of their operations. Here are some examples of how sales reports can be used to estimate the quantity of raw materials needed. Further, MSMEs may also be able to improve cost management by analyzing the costs incurred each month.

4. CONCLUSIONS

This community service project at "Pempek Lin Friends Palembang" has been running smoothly and has been implemented efficiently. There have been successful observations, interviews, designs, simulations, and documentation. It is possible to carry out the entire process of designing, testing, and implementing the system with the support of the business owner. The success of this project can be attributed to the support and willingness of business owners to improve their financial recording systems in order to make changes.

As a result of implementing this project, several improvements were achieved, namely: (1) the partner gained knowledge of internal control, accounting, and financial management; (2) the partner was able to input financial transactions, view records of business transactions, and read financial reports easily; (3) the system output was helpful in managing their business. In

the future, business development projects may include: (1) obtaining legal authorizations/ permits; (2) registering a business with the local government for better assistance in business development; (3) improving product management and presentation.

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