

IMPLEMENTATION OF INFORMATION SYSTEM DIGITIZATION AND ACCOUNTING SOFTWARE IMPLEMENTATION AT UMKM NIANA SALON

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ABSTRACT

This research is motivated by the limitations of the community in knowing and operating information systems. Niana Salon requires an accounting data processing process that can assist its activities in managing financial reports more effectively and efficiently in order to obtain more optimal results in preparing financial reports. The purpose of this study is to implement Niana Salon's financial reports on a smartphone-based application system, namely the SME-Finance accounting application. The accounting recording method at Niana Salon is the accrual basis recording method, and Niana Salon still uses manual recording, which is prone to recording errors. Researchers implemented the application of Accounting Software to UMKM Niana Salon. There are several stages in the research method for a case study of Niana Salon's financial reports based on an Android smartphone, namely planning, data collection, data processing, and data migration to the SME-Finance accounting application. The SME-Finance accounting application is very helpful in Niana Salon's daily recording process because by using the SME-Finance accounting application, Niana Salon's financial report information is faster and more precise. In addition, this can minimize manual recording errors.

Keywords: UMKM, System Digitization, Financial Reports.

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Introduction

Due to the important role played by the MSME sector in the economy, micro, small and medium enterprises spread across Indonesia will inevitably face various types of business problems and challenges. This is due to the ever-changing global dynamics, and must ensure that they can run their business ventures well and be able to survive. Government policies focusing on the growth of MSMEs must also be in line with what is faced by MSME players. One of the problems often faced by MSME players is financial management. In an unstable financial situation, finance serves as a measure of business continuity, because an unstable financial situation will automatically have a direct impact on business continuity. Many MSME players do not carry out bookkeeping in a disciplined and orderly manner for all their business activities. Changes and advances in technology should encourage MSME players to take advantage of technology and help them do bookkeeping. Small and medium enterprises (MSMEs) must also compile various notebooks in accordance with accounting rules when they book. If businesses do not use apps, preparation and bookkeeping are often hampered.

According to Muhammad Agus Muljanto (2020), who conducted research on recording and bookkeeping using MSME accounting applications in Sidoarjo. This community service activity for MSME players includes providing counseling and assistance through the MSME Accounting application which can be downloaded for free via PlayStore for android-based smartphones and operated via mobile cellphone devices. The author conducts research that is different from previous research, previous research conducted counseling on the SME-Financial accounting application system to MSME players so that MSME players can utilize android-based technology for their business. While the author implements financial reports on the SME-Finance accounting application system. The author intends to help and facilitate Niana Salon in making financial reports to be faster and more precise to develop a better business so that financial data can be stored properly and can analyze the development of its business.

SME-Financial Accounting Application is a tool in the financial data processing system. Where this system is able to help various types of businesses both in the field of services or trade. This accounting application is quite easy to operate, especially for the field of MSMEs whose transactions occur on a daily basis. Entrepreneurs are able to see financial reports that are automatically generated by the SME-Financial Accounting application. When compared to the preparation of financial reports with mobile electronic equipment, manual data processing has several disadvantages. One of them is less practical, requires a lot of time, and has a higher probability of error. SME-Financial Accounting is a concern for entrepreneurs who need accounting software to help them record their business finances easily, quickly, and precisely. Niana salon is a type of face, hair and body care service business, as well as skincare sales. In the business process, there are several problems faced by Niana Salon, one of which is that financial recording is still done manually, making it difficult to manage financial reports.

Some of the problems that can be identified are first, the data processing process is still recorded per day in the book so that there can be errors in the data processing process, loss of data, and can even result in data manipulation. Then, manual recording takes longer and requires accuracy in the calculation process and finally the ignorance of business people about technology / smartphone-based accounting information systems.

The purpose of this study is to determine the method of accounting records carried out by Niana Salon and Implement a smartphone-based application system at Niana Salon.

Research Method

The research method uses a qualitative research type descriptive approach, and in the collection of data sources in the form of primary data and secondary data. Primary data is the type and source of research data obtained directly from the first source (not through intermediaries) both individuals and groups. Researchers use interview and observation methods. The interview method carried out by researchers is to ask Niana Salon Citeureup for information to get the information needed. Then the author also collected data by observation. Observation method is a primary data collection method by observing certain activities and events that occur. Researchers come to Niana Salon to conduct information in accordance with the reality that occurs. Secondary data is a source of data for a study that is obtained indirectly by researchers through intermediary media (obtained or recorded by other parties). This secondary data is in the form of proof of transactions, inventory stock records, vendor data and financial reports at Niana Salon. The author obtains this secondary data by analyzing reports and data from Niana Salon Citeureup Bogor.

Result

Niana Salon is a business in the service sector while selling various skincare products. This business venture was established in 2020, the company name is Niana Salon, the owner's name is Mrs. Penny Birang Sayekti and Niana Salon operates at Puri Lavender RT03/09, Tarikolot Village, Citeureup District-Bogor Regency. Based on the results of the research that has been carried out, it is known that Niana Salon still uses manual recording in the process of its business financial statements. The following is data information that researchers can get at Niana Salon.

Table 1. Vendor Data for February 2023

Code	Supplier Name
V-01	Toko Nabila
V-02	Toko Sinergi
V-03	Agen Shineskin
V-04	Cantikashop
V-05	Lili Cosmetic
V-06	PT Erescon

Table 2. Beginning Balance Payable February 2023

Code	Supplier Name	Balance Payable	Invoice
V-01	Toko Nabila	Rp 1.000.000	INV-01
Total		Rp 1.000.000	

In table 1 there are several Niana Salon vendors in February 2023 where these vendors are suppliers of salon equipment both used for treatment needs and those that are traded. And table 2 is Niana Salon's debt data for February 2023.

No	Kode Barang	Nama barang	Harga Jual	HPP	Jumlah	Total HPP
1	B01	Lip Balm Shineskin	Rp 80.000	Rp 75.000	4	Rp300.000
2	B02	Night Cream L2 Shineskin	Rp 90.000	Rp 85.000	6	Rp510.000
3	B03	Glutax Lotion Shineskin	Rp 170.000	Rp 165.000	1	Rp165.000
4	B04	Serum Glass Glow Shineskin	Rp 170.000	Rp 165.000	2	Rp330.000
5	B05	Suncare Oily Ultimate Shineskin	Rp 75.000	Rp 70.000	2	Rp140.000
6	B06	Suncare Daily Extra Shineskin	Rp 75.000	Rp 70.000	2	Rp140.000
7	B07	Freshner Shooting Shineskin	Rp 65.000	Rp 60.000	3	Rp180.000
8	B08	Liquid Wash Acid Shineskin	Rp 65.000	Rp 60.000	3	Rp180.000
9	B09	Night Cream Acne Plus Shineskin	Rp 90.000	Rp 85.000	3	Rp255.000
10	B10	Liquid Wash Glycolic	Rp 65.000	Rp 60.000	1	Rp 60.000
11	B11	Freshner Anti Aging Shineskin	Rp 65.000	Rp 60.000	2	Rp120.000
12	B12	Freshner Oily Shineskin	Rp 60.000	Rp 55.000	4	Rp220.000

Figure 1. Niana Salon Inventory List
(Source: Data Processed, 2023)

In table 2 there are several lists of skincare that are ready to sell at Niana Salon. The method used by Niana salon is the FIFO method (first In First Out). This FIFO method is an option at Niana Salon because it is most effective, because the first purchase is issued first to avoid expired goods in stock inventory.

In making manual financial statement records, we need to analyze and record the entire recording process from classifying transactions to making a closing balance sheet. While using the SME-Finance accounting application we only need to analyze the proof of transactions then all types of financial reports are automatically made. this states that using the application can save time, quickly, and accurately. Here are the results of the types of manual reports and SME-Finance accounting applications that have been exported in excel.

Niana Salon Manual Financial Statement

Nama Akun	Debit	Kredit
Kas	Rp 10.085.000	
Bank BNI	Rp 11.797.620	
Persediaan	Rp 680.000	
Perlengkapan	Rp 3.077.100	
Peralatan	Rp 10.000.000	
Akm. Dep. Peralatan		Rp 6.533.333
Bangunan	Rp 30.000.000	
Akm. Dep. Bangunan		Rp 27.193.750
Hutang dagang		
Modal		Rp 30.765.000
Pendapatan Jasa		Rp 1.975.000
Penjualan		Rp 2.210.000
Harga Pokok Produk	Rp 2.085.000	
Biaya Listrik	Rp 200.280	
Biaya Perlengkapan	Rp 500.000	
Beban Depresiasi	Rp 252.083	
Total	Rp 68.677.083	Rp 68.677.083

Figure 2. Balance Sheet After Adjustment
Niana Salon Manual Recording

Pendapatan		
Pendapatan		Rp 1.975.000
Penjualan		Rp 2.210.000
Total Pendapatan		Rp 4.185.000
Harga Pokok Penjualan		
Harga Pokok Penjualan		Rp (2.085.000)
Laba Kotor		Rp 2.100.000
Biaya-biaya		
Beban Listrik	Rp 200.280	
Biaya Perlengkapan	Rp 500.000	
Beban Depresiasi	Rp 252.083	
	Rp 952.363	
Laba Bersih		Rp 1.147.637

Figure 3. Profit and Loss Statement
Niana Salon Manual Recording

AKTIVA		PASIVA	
Aktiva Lancar :		Kewajiban Lancar :	
Kas	Rp 10.085.000	Hutang	Rp -
Bank	Rp 11.797.620	Total Hutang	Rp -
Persediaan	Rp 680.000		
Perlengkapan	Rp 3.077.100		
Total Aktiva Lancar	Rp 25.639.720	Modal	Rp 30.765.000
			Rp 30.765.000
Aktiva Tetap :		Laba Tahun Berjalan	
Peralatan	Rp 10.000.000		Rp 1.147.637
Akm. Peny. Peralatan	Rp (6.533.333)		
Bangunan	Rp 30.000.000		
Akm. Peny. Bangunan	Rp (27.193.750)		
	Rp 6.272.917		
Total Aktiva	Rp 31.912.637	Total Pasiva	Rp 31.912.637

Figure 4. Closing Balance Sheet Report
Niana Salon Manual Recording

Neraca Saldo		
3-2023 / 3-2023		
ana Salon Puri Lavender RT 03/09 Desa Tarikolot Kec.Citeureup Kab.bog		
Telepon: 085745668563 Email: nianasalon@gmail.com		
Nama Perkiraan	Maret 2023	
	Debet	Kredit
Kas	10.085.000,00	0,00
Bank	11.797.620,00	0,00
Persediaan Barang Dagang	680.000,00	0,00
Perlengkapan	3.077.100,00	0,00
Bangunan	30.000.000,00	0,00
Peralatan	10.000.000,00	0,00
Akumulasi Penyusutan bangunan	0,00	27.193.750,00
Akumulasi Penyusutan Peralatan	0,00	6.533.333,00
Utang Usaha	0,00	0,00
Modal Pemilik	0,00	30.765.000,00
Pendapatan	0,00	1.975.000,00
Penjualan Barang	0,00	2.210.000,00
Harga Pokok Penjualan	2.085.000,00	0,00
Biaya Listrik	200.280,00	0,00
Biaya Perlengkapan	500.000,00	0,00
Beban Penyusutan Bangunan	118.750,00	0,00
Beban Penyusutan Peralatan	133.333,00	0,00
Total	68.677.083,00	68.677.083,00

Figure 5. Balance sheet after adjustment
Using the SME-Finance Accounting Application

Laporan Laba Rugi		
3-2023 / 3-2023		
Salon Puri Lavender RT 03/09 Desa Tarikolot Kec.Citeureup Kab.		
Telepon: 085745668563 Email: nianasalon@gmail.com		
Maret 2023		
Pendapatan		
Pendapatan	1.975.000,00	
Penjualan Barang	2.210.000,00	
Pendapatan Bersih		4.185.000,00
Harga Pokok Penjualan		
Harga Pokok Penjualan	-2.085.000,00	
LABA / RUGI KOTOR		2.100.000,00
Biaya Penjualan		
Total Biaya Penjualan		0,00
Biaya Admin dan Umum		
Biaya Listrik	-200.280,00	
Biaya Perlengkapan	-500.000,00	
Beban Penyusutan Bangunan	-118.750,00	
Beban Penyusutan Peralatan	-133.333,00	
Total Admin dan Umum		-952.363,00
Pendapatan Diluar Usaha		
Total Pendapatan Diluar Usaha		0,00
Biaya Diluar Usaha		
Total Biaya Diluar Usaha		0,00
LABA / RUGI BERSIH		1.147.637,00
TOTAL LABA / RUGI BERSIH		1.147.637,00
RATA-RATA LABA / RUGI BERSIH		1.147.637,00

Figure 6. Profit and Loss Statement
Using the SME-Finance Accounting Application

Laporan Neraca		
3-2023 / 3-2023		
Salon Puri Lavender RT 03/09 Desa Tarikolot Kec.Citeureup Kab.b		
Telepon: 085745668563 Email: nianasalon@gmail.com		
Maret 2023		
AKTIVA		
Aktiva Lancar		
Kas	10.085.000,00	
Bank	11.797.620,00	
Persediaan Barang Dagang	680.000,00	
Perlengkapan	3.077.100,00	
Total Aktiva Lancar		25.639.720,00
Aktiva Tetap		
Bangunan	30.000.000,00	
Peralatan	10.000.000,00	
Akumulasi Penyusutan bangunan	-27.193.750,00	
Akumulasi Penyusutan Peralatan	-6.533.333,00	
Total Aktiva Tetap		6.272.917,00
TOTAL AKTIVA		31.912.637,00
UTANG DAN MODAL		
Utang Jangka Pendek		
Total Utang Jangka Pendek		0,00
Utang Jangka Panjang		
Total Utang Jangka Panjang		0,00
Modal		
Modal Pemilik	30.765.000,00	
Laba / Rugi Bersih	1.147.637,00	
TOTAL UTANG DAN MODAL		31.912.637,00

Figure 7. Balance Sheet Report
Using the SME-Finance Accounting Application

Conclusion

Based on the results of the research that has been described, the researcher hereby draws the conclusion that financial data processing at Niana Salon, which initially still used manual recording, has developed for the better with the application of smartphone-based accounting software, namely the SME-finance accounting application. The conclusions that researchers draw are that data processing that occurs at Niana Salon starts from recording, bookkeeping, and making reports that are still done manually which can cause recording errors, loss of data and can even result in data manipulation. Then, using the SME-financial accounting application facilitates the processing of accounting data, speeds up the process of making financial reports, and can make accounting data storage safer and tidier so that it facilitates the process of searching for financial data. Niana salon employees say the SME-finance accounting application is very easy to understand and is able to summarize the work in making financial reports. however, SME-finance accounting still does not have a feature to print proof of transactions.

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