

Implementation of accounting record using accurate software at CV. Tresna

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ABSTRACT

Along with the development of this CV, it has experienced very rapid improvements, and this includes financial management. The results of interviews with accounting CV Tresna stated that currently CV still uses manual recording using Microsoft Excel. This starts from recording receipts from customers, payments to suppliers to financial reports. Technology is needed to make it easier to record and prepare accurate financial reports. Therefore, an accounting information system is needed. An Accounting Information System (AIS) is a collection of resources, such as people and tools designed to convert financial and other data into information. In this research, system accounting information applied is Accurate Accounting Software. Accurate is a program accounting and finance designed to meet company needs in terms of accounting and financial records. This type of research uses qualitative research which is descriptive qualitative. The author implemented Accurate in CV Tresna through several series stages. Starting from a preliminary study, conducting analysis with interview, implementation, testing using the black-box method, to results evaluation and improvement. The results show that Accurate system makes it easier to carry out bookkeeping for creating invoices to customers, paying bills to suppliers, automatic COGS calculations, and financial reports on CV X has been successfully carried out as proof of financial statements to the owner of CV Tresna.

Keywords: bookkeeping, financial statements, software accurate

1. Introduction

At this time, along with the development of the times, then digital technology increasingly experiencing progress, progress and the development is not only in the field of machine technology but also in the field of information technology systems, such as the development of information technology systems in Micro, small and medium enterprises (MSME) which is currently becoming a concern in several areas [1]. Business micro, small and medium (MSME) is a business with huge potential facing an economic crisis, this business is usually in run by individuals or Entities, in Indonesia's MSMEs are growing very rapidly [2].

In the era of globalization, technology is developing rapidly. MSMEs are also required to keep up with technological developments. This technology is important in the overall direction operational activities of a business [3]. One thing that has developed with the help of technology is accounting records. Accounting is a process that includes recording, classifying, processing, and financial reporting so that the results are used as information that can be used by all parties who need it. In general, accounting can be defined as an information system that provides reports to users of accounting information or to parties who have an interest (stakeholders) in performance results and financial condition of the company [4].

Accounting is an activity related to the recognition, measurement, and financial reports of a company to parties who need it. In carrying out the activities of recognizing, measuring and reporting financial information, accounting often requires designing a form to record transactions so that the information written in the form can be used for decision-making. However, most companies still use cycles of manual accounting, namely accounting procedures from journals to preparing reports finance in an environment that does not yet have a computerized accounting system. So, all information in the journal is classified manually so the value accumulation process can be wrong due to an error in calculating [5].

In the globalization era, computerized accounting systems are developed, especially in the field of accounting and finance in the form of software such as MYOB, Zahir, and Accurate. In general, this accounting program or software is a program that helps accountants record transactions and create financial reports. Accurate is one of the accounting software most widely used by various companies in Indonesia. Accurate is an accounting system or program that produces output in the form of reports finance. Accurate enables automation, accurate data analysis, and real-time monitoring, which can significantly improve work processes and resource management [6]. There are two types of Accurate, namely Accurate desktop in the form of an application and Accurate online in the form of a web that can be operated anytime and anywhere. Accurate Software has advantages starting from its features and ease of operation is one solution to improve accuracy, increase function, and shorten preparation and presentation time for financial reports [7].

MSMEs need an accounting system to record accounting transactions accurately. Accurate software is made in Indonesia so that MSMEs can choose the Indonesian language to use this software. Accurate software also updates with the Indonesian tax regulator. Accuracy can be integrated with other systems, such as inventory sales or bank accounts, to provide a more complete overview of a company's performance.

Accurate is one of the accounting software used in Indonesia. One business that uses accuracy is CV Tresna. CV Tresna is a CV that operates in the food sector, selling bread and small snacks. Initially, the CV was recorded manually, then switched to using an accurate desktop. The transition from manual to computerized accounting records is an interesting thing to explore. Therefore, this research attempts to analyze the implementation of accounting records using accurate accounting in CV Tresna.

2. Method

This research uses a qualitative descriptive method. Qualitative descriptive research or what is usually called naturalistic research methods is research that is used to examine natural conditions, where the researcher is the key instrument, and the results of qualitative research emphasize meaning rather than generalizations [8].

Primary data is data obtained directly from research subjects. The primary data used are the results of interviews with business owners, assistant managers, and accounting. Secondary data is usually in the form of documentation, the data obtained does not experience any changes to the information because the data obtained is based on previously existing data. In this research, the secondary data used is a financial report of CV Tresna.

The method is described through the process: 1) Interview, Conducting direct Q&A and discussions with Accounting and Owner of CV. Tresna to find out the financial recording problems that occur in the CV. 2) Observation, Conducting direct observations, and work activities carried out by the Accounting and Owner of CV Tresna, aims to find out the business flow in CV Tresna. From the results of the observation, a business flow can be created that is by the needs of CV Tresna. 3) Analysis Documentation The results of the observation in the form of new business flow analysis data are then discussed with the Accounting and Owner of CV Tresna to implement a business process system that follows needs and can be implemented optimally using the Accurate Accounting System.

The Testing Method used in this study is the User Acceptance Testing (UAT) method with the black box testing type. Black-box testing is one of the methods used in testing an application or system. Testing is done by running or executing features or modules and then observing whether the results of the features are in accordance with the desired business process.

The implementation carried out in the study was the use of the Accurate system directly to Accounting, Assistant Manager and Owner by using one laptop unit for the implementation of Accurate which had been adjusted to the needs of CV Tresna. To obtain the results obtained, it began after the trial was carried out by accounting. By conducting this trial, it is expected to be able to find out the shortcomings of the system that has been created by direct interviews after implementing it.

3. Results and Discussion

Accurate Accounting Software is accounting software created by PT Cipta Piranti Sejahtera (CPSSoft) Indonesia in 1999 which was first launched at the largest computer exhibition Indocomtech 1999 at the Jakarta Hall Convention Center (JHCC). This accuracy can be used by various companies ranging from service companies, trades, contractors and manufacturers. Accurate adopts PSAK and tax regulations in Indonesia, so it is very suitable for use by various companies in Indonesia. The first version released was version 1.0 with the name Accurate 2000 Accounting Software. As technology develops, Accurate always develops the best version for its users. Accurate attracts businesspeople in Indonesia which can be proven by the increase in Accurate users from year to year [9].

Accurate consists of two types, namely desktop Accurate and online Accurate. Accurate can be installed using Linux or Windows OS computers. Accurate consists of 3 editions, namely Standard, Deluxe, and Enterprises which can be used according to company needs. The latest version of Accurate Desktop is Accurate Version 5.0 in 2020. In 2016, CPSSoft launched Accurate Online as a form of development of today's technology. Accurate online is web-based accounting software where the database is stored in the cloud [10].

CV Tresna used Accurate Desktop. Application of Accurate on the CV. Tresna there are no significant obstacles yet. The output of financial transaction input in Accurate, making it easier for employees to check the input that has been made and then assist management. Of CV Tresna in monitoring company finances, inventory and other output to make decisions.

The output results of financial reports from Accurate can be used by management to monitor the finances of CV Tresna. CV Tresna can look up financial position reports or balance sheets, profit/loss reports, and cash flow reports.

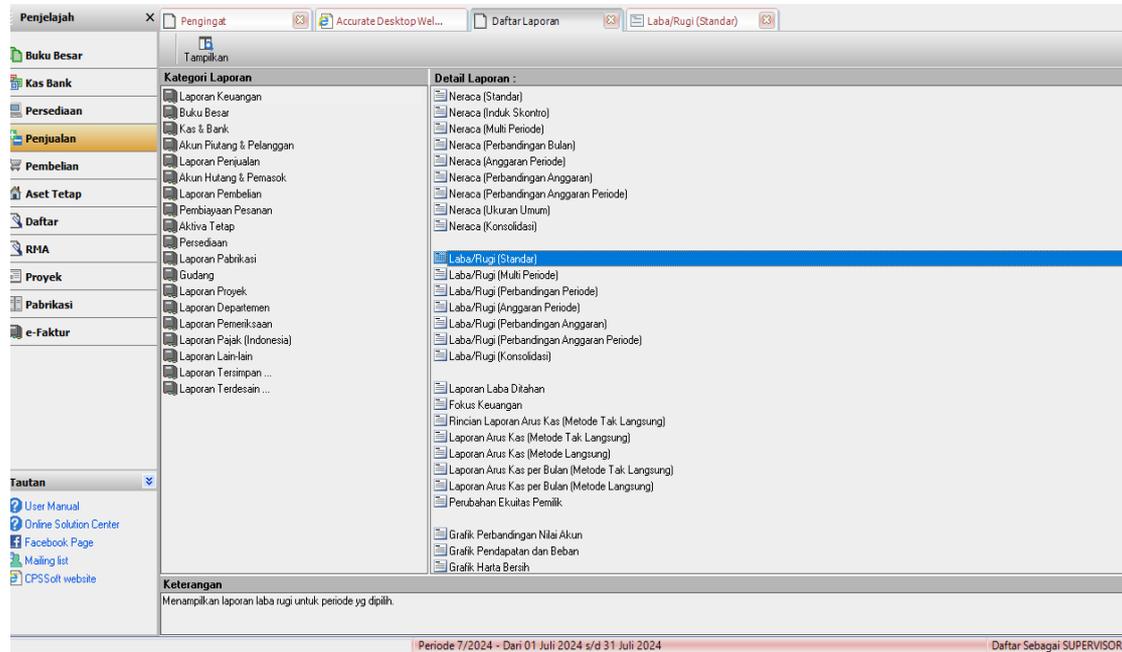


Figure 1. Output Financial Report from Accurate desktop of CV. Tresna
(in Indonesia language)

In Accurate software, there are many modules. One of them is the sales module. This module consists of a Sales Quotation Form, Sales Order Form, Sales Invoice Form, Sales Return Form and Sales Receipt Form [11]. Revenue transactions are defined as part of the Customer. Then choose the stage that is done is to enter into the Sales menu and then click the Sales Invoice.

Sub menu. Sales report output results from the accurate desktop which can be used by sales employees to double-check invoices/sales notes that have been input. For management, it will help the business decision-making process in determining prices, sales methods and marketing methods.

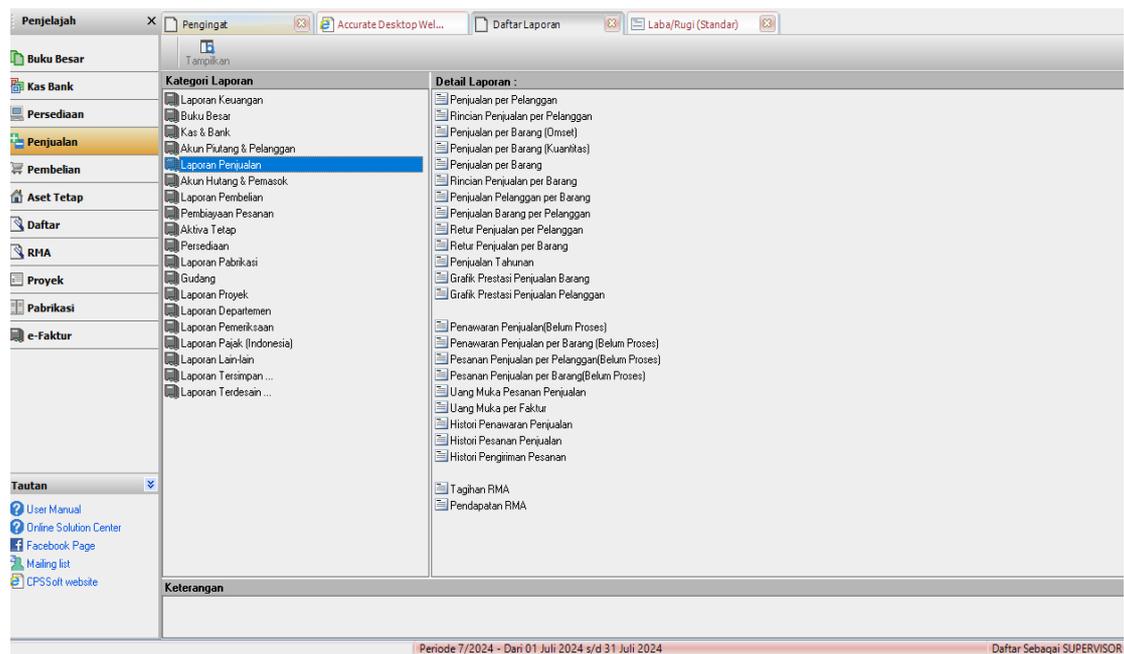


Figure 2. Output Sales Report from Accurate desktop of CV. Tresna
(in Indonesia language)

The output of the purchase report from Accurate contains a list and details of the purchase of CV Tresna in the field of product distribution.

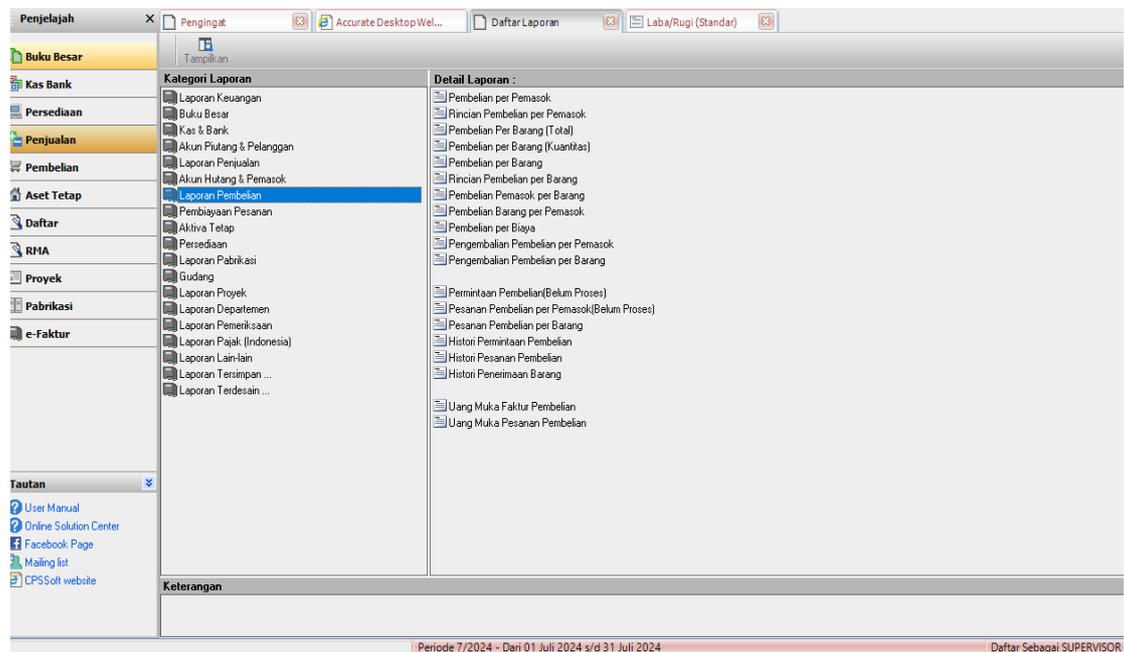


Figure 3. Output Purchase Report from Accurate desktop of CV. Tresna
(in Indonesia language)

The output of the accounts receivable report from Accurate contains a summary of customer receivables as well as payments for sales invoices. The output of the accounts payable report from Accurate Desktop contains a summary of the supplier's debt as well as payment details for purchase invoices.

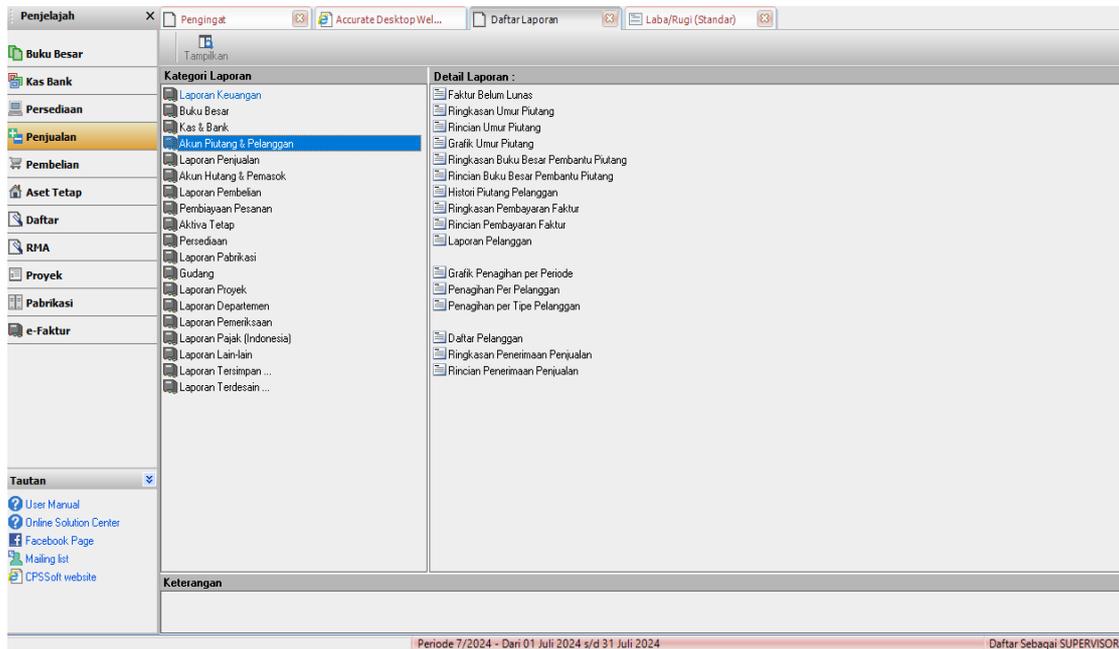


Figure 4. Output Account Receivable Report from Accurate of CV. Tresna
(in Indonesia language)

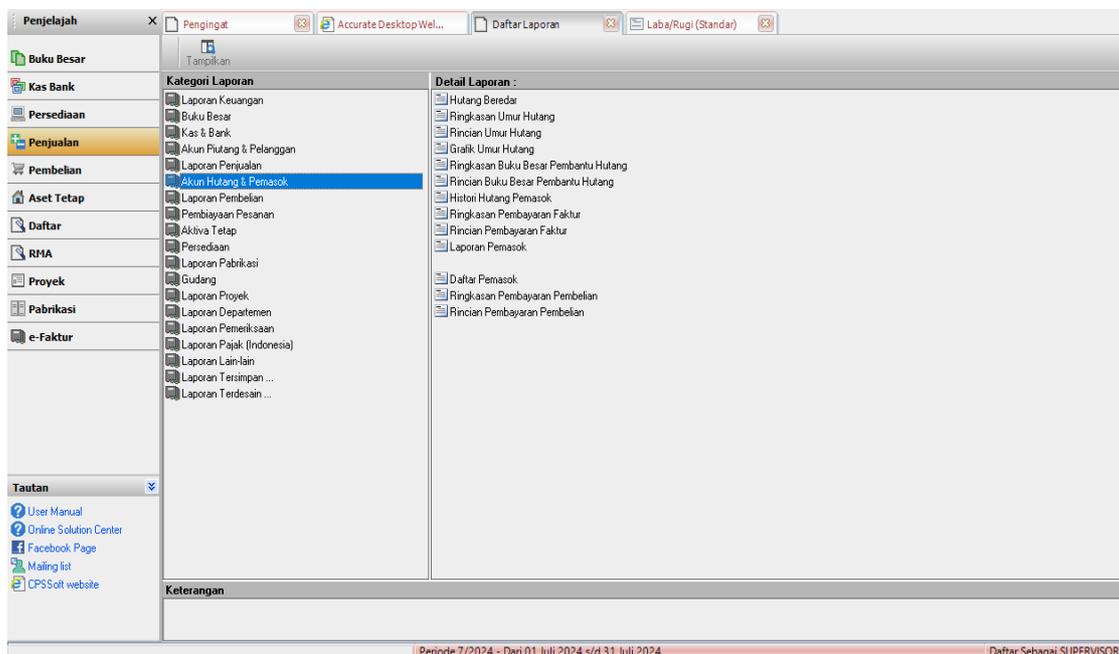


Figure 5. Output Account Payable Report from Accurate of CV. Tresna
(in Indonesia language)

The inventory report output results from Accurate which contains stock or inventory values per item category and per warehouse. Inventory reports are very important for CV Tresna to control inventory and do stock opname.

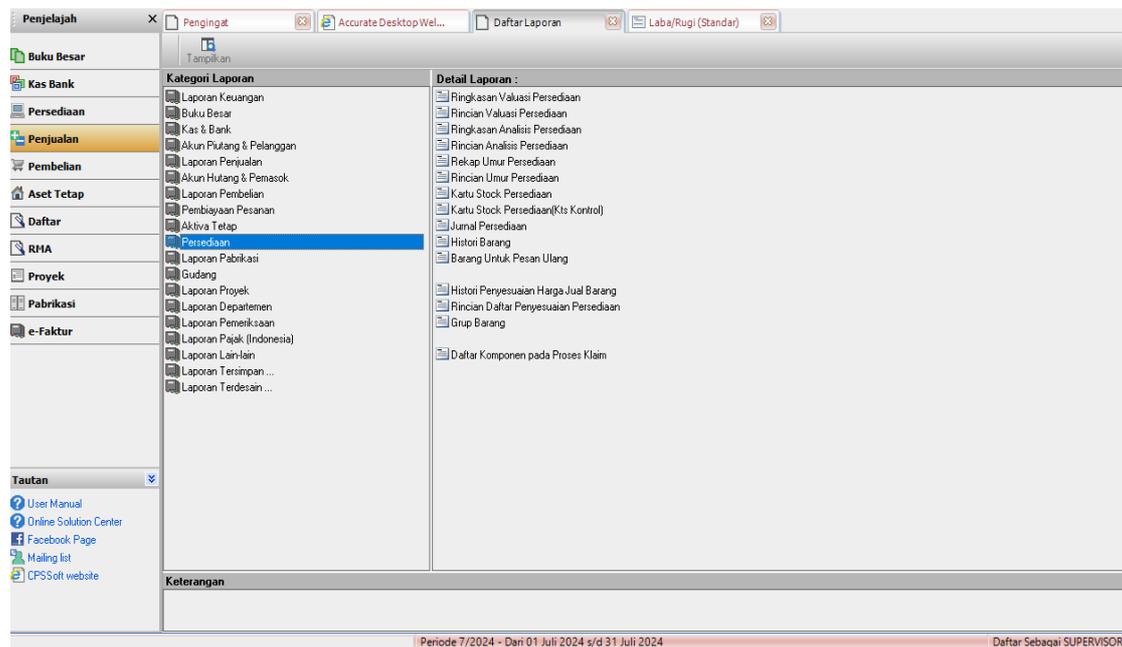


Figure 6. Output Inventory Report from Accurate desktop of CV. Tresna
 (in Indonesia language)

Accurate software gives a good advantage for CV Tresna to record transactions CV Tresna also can check financial reports automatically by clicking report and financial report. The profit and loss statement and financial position statement of CV Tresna by using Accurate desktop can be shown in Figures 7 and 8.

Description	1-31 Jan 2021
Pendapatan	
Sales	22.525.000,00
Sales	22.950.000,00
Sales Return	-425.000,00
Jumlah Pendapatan	22.525.000,00
Harga Pokok Penjualan	
COGS	9.750.000,00
Jumlah Harga Pokok Penjualan	9.750.000,00
LABA KOTOR	12.775.000,00
Beban Operasi	
Marketing, General & Adm. Expenses	6.465.000,00
Marketing Expenses	600.000,00
Advertising Expense	600.000,00
General & Administration Expense	865.000,00
Utility & Administration Expense	865.000,00
Utility (Electric, water, etc) Expense	865.000,00
Depreciation Expense	5.000.000,00
Depreciation Expense of Building	5.000.000,00
Jumlah Beban Operasi	6.465.000,00
PENDAPATAN OPERASI	6.310.000,00
Pendapatan dan Beban Lain	
Pendapatan lain	
Jumlah Pendapatan lain	0,00
Beban lain-lain	
Jumlah Beban lain-lain	0,00
Jumlah Pendapatan dan Beban Lain	0,00
LABA(RUGI) BERSIH (Before Tax)	6.310.000,00
LABA(RUGI) BERSIH (After Tax)	6.310.000,00

Figure 7. Profit and Loss Statement from Accurate desktop of CV. Tresna
 (in Indonesia language)

Description	Balance	Description	Balance
Aktiva		Kewajiban dan Ekuitas	
Aktiva Lancar		Kewajiban	
Kas dan Bank		Kewajiban lancar	
Cash & Bank	46.355.000,00	Hutang Dagang	
Jumlah Kas dan Bank	46.355.000,00	Account Payable IDR	50.000.000,00
Piutang Dagang		Jumlah Hutang Dagang	50.000.000,00
Account Receivable IDR	44.457.500,00	Kewajiban lancar lain	
Advance Purchase IDR	2.272.728,00	Unbilled Goods	6.400.000,00
Jumlah Piutang Dagang	46.730.228,00	PPN Kurang Bayar	2.025.228,00
Persediaan		Jumlah Kewajiban lancar lain	8.425.228,00
Merchandise Inventory	9.650.000,00	Jumlah Kewajiban lancar	58.425.228,00
Jumlah Persediaan	9.650.000,00	Kewajiban jangka panjang	
Aktiva lancar lainnya		Jumlah Kewajiban jangka panjang	0,00
Jumlah Aktiva lancar lainnya	0,00	Jumlah Kewajiban	58.425.228,00
Jumlah Aktiva Lancar	102.735.228,00	Ekuitas	
Aktiva Tetap		RETAINED EARNING	818.000.000,00
Nilai historis		Laba tahun ini	6.310.000,00
Fixed Assets	1.200.000.000,00	Jumlah Ekuitas	824.310.000,00
Jumlah Nilai historis	1.200.000.000,00	Jumlah Kewajiban dan Ekuitas	882.735.228,00
Akumulasi Penyusutan			
Accumulated Depreciation	-420.000.000,00		
Jumlah Akumulasi Penyusutan	-420.000.000,00		
Jumlah Aktiva Tetap	780.000.000,00		
OTHER ASSETS			
Jumlah OTHER ASSETS	0,00		
Jumlah Aktiva	882.735.228,00		

Figure 8. Financial Position Statement from Accurate desktop of CV. Tresna (in Indonesia language)

In implementing or implementing Accurate software at CV. Tresna has not encountered any problems or obstacles in its application because this software is easy to use (user-friendly). Apart from that, the features provided are also complete so that from this we can see the usefulness of implementing the Accurate software, one of which is that the Accurate software is by tax regulations in Indonesia. Accurate also makes it easier for companies to automatically accumulate depreciation and check Indonesian tax reports. According to the owner and accounting of CV Tresna said that:

“Accurate make our company easier to record data and check financial report automatically” O10

“Accurate is good software, record data transaction is very simple and can check all repost easily” A11

Accurate is also very helpful in carrying out inventory stock checks. Usually when using Excel there are still errors in recording in the company. With Accurate, the company can more easily carry out inventory control.

“With accurate we can get inventory reports quickly and easily, we can find out the amount of inventory available” O27

“Accurate is very helpful in controlling inventory stock, which inventory we need to buy and which is still available for sale” A30

With the report output from Accurate, it is very easy and also helps the owner in monitoring and evaluating cash & bank flows as well as sales and purchasing activities at CV. Reports produced by accurate software can be modified according to the needs, for example in the sales report, all cash and credit transactions will be presented and can be presented in daily, weekly, monthly and even annual periods. The report presentation can also be modified per date, per receipt number (SI), or per customer and per salesperson. Then, for accounts payable and receivable reports, complete information can be presented regarding the balance owed to suppliers on what note number and also what date the debt is due and also appears in the report, the same as with receivables where the accounts receivable report presented can display complete information regarding the balance of receivables from customers and the maturity of

these receivables. The inventory report presents information regarding incoming and outgoing goods along with the value of the goods, as well as displaying stock from each warehouse in CV. Tresna because there are several warehouses to store inventory. According to owner and assistant manager of CV Tresna said that:

“Accurate make our company easier to look up for purchase, sales, inventory report automatically” O21.

“Accurate is easy to use, as manager we can use it to check report automatically such as sales, purchase, inventory and financial report” AM23.

CV Tresna use accurate for many option. Accurate can give report automatically so that owner and assistant manager can make decision for financial situation in company quickly.

4. Conclusion

The implementation of the payment system for financial reports at the CV Tresna has been successfully carried out to the invoice stage for customers which functions as proof of payment of and as proof of financial reports. The implementation of the payment system was proven by the results of the Blackbox Testing test on the accounting and owner. In addition, the financial reports produced are more structured and make it easier for the treasurer to prepare financial reports every month.

From the results of interviews and implementation of Accurate at the CV Tresna, it was found that the Accurate application can increase the effectiveness of the process of inputting payment transaction data to preparing financial reports and the information produced can be accounted for because it helps the accounting, manager and owner in making decisions. It is said to be effective because Accurate can store transaction data in large quantities and data processing produces accurate and detailed information or reports.

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