

DEVELOPMENT OF COMPUTER ACCOUNTING APPLICATIONS WITH MICROSOFT EXCEL VBA (MACRO) IN THE PREPARATION OF FINANCIAL STATEMENTS OF MICRO, SMALL AND MEDIUM ENTERPRISES (MSMES) COCONUT WOOD FURNITURE

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Abstract: Micro, small and medium enterprises (MSMEs) are one of the economic activities carried out by most Indonesians. MSMEs have a very significant contribution in employment, forming Gross Domestic Product, national export value and national investment. Until 2019, the number of MSMEs in Indonesia reached 56.5 million. In this study, it found that the accounting information system was weak and not in accordance with Financial Accounting Standards at the Technical Education Training Center (BLPT) GMIM Kaaten Tomohon. Seeing the importance of accounting information systems today to the progress of business organizations, and the number of orders for goods at BLPT GMIM Kaaten Tomohon is currently increasing, a fast, accurate and accountable recording process is needed in order to make decisions appropriately based on Financial Accounting Standards. The purpose of this study is to help MSMEs develop the application of a Microsoft Excel VBA (Macro) based accounting information system on BLPT GMIM Kaaten Tomohon. The development method in this study uses the *Borg and Gall Research and Development (R&D)* model, through this model aims to produce a computer application-based Accounting information system. Data is obtained directly from the company through interviews and documentation. Based on the data obtained, it is stated that the BLPT GMIM Kaaten Tomohon accounting information system has several weaknesses, such as the non-implementation of a computer-based accounting information system. From these weaknesses, researchers provide suggestions to use a Microsoft Excel VBA (Macro) based accounting information system that is easy to operate and in accordance with SAK EMKM.

Kata Kunci: MSMEs; SAK EMKM; Computer Applications

INTRODUCTION

Micro, small and medium enterprises (MSMEs) are one of the economic activities carried out by most Indonesians. MSMEs have a very significant contribution in employment, forming Gross Domestic Product, national export value and national investment. Until 2019, the number of MSMEs in Indonesia reached 65.5 million MSMEs, (Siregar et al., 2021).

One of the MSMEs in Indonesia, more specifically in North Sulawesi, is the use of coconut plants and their derivatives, and one of its uses can be processed into furniture. Furniture is one of the industrial products and is also one of the commodities of handicrafts that have a fairly important role in meeting the needs of the people of North Sulawesi, and also the business can improve the welfare of the people, because it can absorb job opportunities while increasing the income of the perpetrators. The furniture industry is also one of Indonesia's export commodities as a producer of foreign exchange in the country, the coconut wood used is coconut wood which is 60 years old so that the quality of the wood is very good.

One of the challenges encountered in MSMEs is the presentation of financial statements, because the availability of fast and adequate financial statements in calculating profitability and performance evaluation for economic decision making is very necessary. The availability of financial statements for MSME entities is a top priority need to make this entity more independent and modern, therefore since January 1, 2018 the National Management Board of the Indonesian Institute of

Accountants issued a statement that Micro, Small and Medium Enterprises (MSMEs) urgently need financial reporting to provide information for the public, as a manifestation of accountable financial management like as a unit of entity as required against larger entities. This is because MSMEs are proven to be able to withstand economic shocks that hit the nation and state of Indonesia, besides that MSMEs are also proven to be able to encourage and increase national economic growth in a sustainable manner.

Financial accounting practices in MSMEs in Indonesia are still low and have many weaknesses (Afif & Mulyani, 2016). These weaknesses include low education, lack of understanding of Financial Accounting Standards (SAK) from managers. This happens because there is no regulation for MSMEs to require the preparation of financial statements, even small companies in Indonesia are proven to tend to choose calculation norms (without compiling financial statements) as the basis for tax calculations.

The practice of recording technology-based accounting transactions is still very rarely found in MSMEs, even though they often face capital problems to develop a business. One of the efforts to develop small and medium-sized businesses can be done by obtaining business credit from bank institutions and other financial institutions. this is difficult to obtain because there is no accounting information system that can produce fast and adequate financial information to apply for credit, this is in line with (Ezeagba, 2017) that adequate financial statements

are one of the requirements in applying for credit.

The development of information technology affects the role of accounting information systems because information technology has drastically changed the organization in carrying out activities. According to (Budiarta & Rukmiyati, 2016) the use of a well-directed and integrated computer-based accounting information system is absolutely necessary to obtain accurate and reliable information in the decision-making process, the development of information technology provides various benefits in managing and storing data and converting the data into information to users, also provides benefits and convenience for users, because it has the advantages of presenting data accurately, speed in processing data, and automating according to orders from users. If a user is able to master and utilize the technology well, it can have an influence on improving the efficiency of the company's activity processes and gaining a competitive advantage by managing existing information resources (Prayohardana et al., 2016), this is in line with (Turner et al., 2022; Xu et al., 2017) that automation in accounting information systems can simplify accounting recording so that it becomes faster and more efficient. In the United States, MSMEs that use information technology reach 59% as shown by roberthalf.com

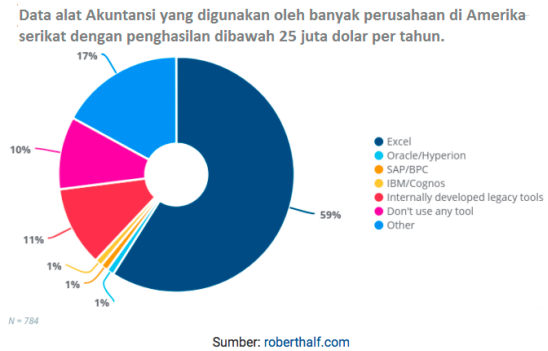


Figure 1. Tabulation of Microsoft excel usage data in MSMEs in the United States

Financial statements generated by accounting software will also become more accountable and accurate (Lavia López & Hiebl, 2015; Popat et al., 2015). Especially in this digital era, technology has become a business need, including even small-scale businesses. For this reason, the application of technology-based accounting is naturally carried out (Han et al., 2013; Nicholas & Fruhmann, 2014).

Unfortunately, it is still difficult to find the type of accounting software that really suits all business activities. In general, the finished software has a very complex set of instruments, especially for activities at the MSME level. This is what makes the use of accounting software more difficult, especially if MSME actors are not familiar with information technology. If MSME actors want to hire services to make special software that really suits the needs and characteristics of their MSMEs, the costs incurred are certainly not cheap. Therefore, instead of being interested, MSME players will be increasingly reluctant to use technology-based accounting.

Reluctance to use accounting software makes most MSME actors still record finances manually or some even do not record at all (Achadiyah, 2019; Dewi &

Restika, 2018). The manual recording is also carried out incompletely and not in accordance with the Financial Accounting Standards of Micro, Small, and Medium Entities (SAK EMKM), so it cannot produce complete and reliable financial statements (Andarsari & Dura, 2018; Kurniasih et al., 2013; Zulfikar et al., 2022). This will certainly have an impact on the quality of managerial decision-making (Yaftian et al., 2017; Abbasi et al., 2014). In fact, it can also result in mismanagement of resources (Albuquerque et al., 2017; Uyar & Güngörmüş, 2013). MSMEs, which are medium-to-low-scale businesses, certainly have to be careful in managing limited business resources if they don't want to experience losses considering the limited capital funds owned. The problem of lack of knowledge of accounting science and the complexity of the accounting process which is felt to only increase the burden, so that accounting records are often ignored by small and medium enterprises (Armitage et al., 2016; Berthelot & Morrill, 2016). Instead of being challenged to learn accounting according to applicable standards, small and medium enterprises are increasingly less interested in implementing accounting.

In order for MSME actors to record accounting correctly, a system is needed that can meet two main aspects of the problem, namely the elements of benefit and convenience. Microsoft excel is believed to have fulfilled both elements. Because this software is able to automate accounting can be done quickly and precisely, it is even much easier to operate. When compared to other accounting

software such as Myob, Xero, and Zahir. This application is certainly much cheaper and more familiar eventhough manual program is needed first with various formulas and excel functions. Manual formula creation can produce accounting software that is in accordance with the needs and characteristics of business activities as well as the ability of MSME actors as parties who will run the software (Daspit & D'souza, 2017; Wu et al., 2017). Moreover, excel with the visual basic for a pplications (VBA) Macro feature which is a feature used to develop according to user needs. This is where the role of researchers who not only analyze MSME problems, but also solve the problems faced.

The selection of Microsoft Excel as a software for accounting automation in MSMEs is the right choice because this application is easy to find on all computers and is designed to help calculate, tabulate, store, map, and compare data for current and future reference. Microsoft Excel is also a built-in application from Microsoft that is included in every personal computer used by the Indonesian people in general, which turns out to have an additional editor feature that makes it a number processing application and accounting data processor.

MATERIALS AND METHODS

Types of Research

This research is research and developmentt (R&D). According to (Sukmadinata, 2013), "Research and development (R&D) is a process or steps to develop a new product or perfect an existing product, which can be accounted for", while according to (Sugiyono, 2015),

"Research and development (R&D) is a research method used to produce a particular product, and test the effectiveness of the product". This study aims to improve the application of automated computer accounting in BLPT GMIM Kaaten Tomohon.

Research Ground

This research was conducted in laboratory microsoft excel jaffairs akuntansi polimdo and coconut wood furniture business BLPT GMIM Kaaten Tomohon.

Research Procedure

The research procedure used in this study used a 4D development model. This research model uses 4 stages of development, namely Define, Design, Develop, and Disseminate.

1. Define Stage

In this stage, the researcher establishes the fundamental problems faced by entities in making financial statements. There are 2 analyses carried out in this stage, namely needs analysis and benefit analysis.

2. Design

This stage aims to design the application model. At this stage, the design of a computer accounting application using Microsoft Excel as a medium for recording and preparing financial statements is carried out.

3. Develop

All components that have been prepared at the design stage are assembled into a unified media that is intact in accordance with the design that has been designed in validation by media experts and material experts. The result is in the form of suggestions, comments, and input

to revise the development. Before this application is disseminated, it is necessary to have a development test.

4. Disseminate (spread)

Field trials, at this stage, are tested to find out the entity's assessment of the application that has been developed.

Research Flow

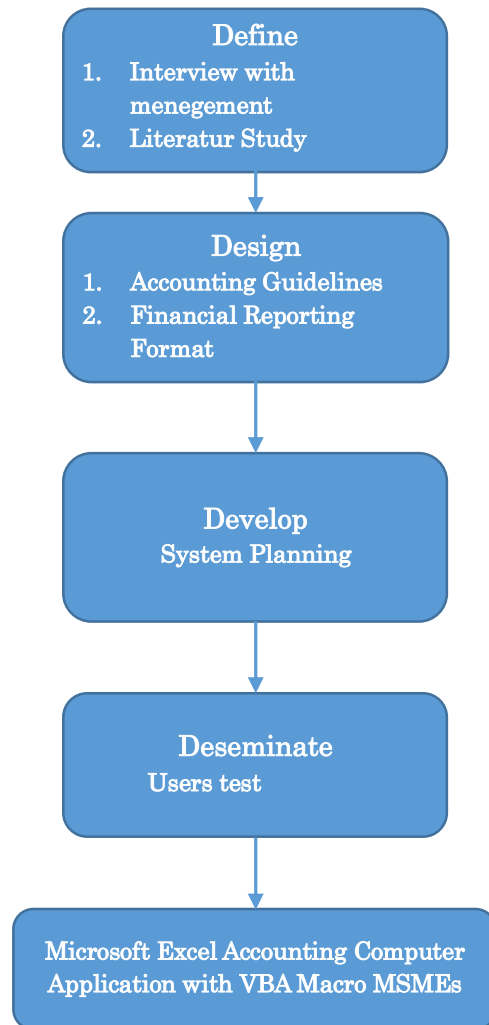


Figure 3. Research Flow

RESULTS AND DISCUSSION

In the implementation of research divided into development stages:

Unavailability of a Suitable Accounting System SAK EMKM

The fundamental problem of these MSMEs is the unavailability of an

accounting system that suits business needs. At this stage, researchers first explore the root of the problem at BLPT GMIM Kaaten Tomohon in relation to the implementation of the accounting system. For this reason, researchers confirmed to BLPT GMIM Kaaten Tomohon, and from the interview results it turned out that they did not understand the benefits of the accounting system, so their financial statements were not in accordance with the rules of SAK EMKM which requires entities to present financial statements.

"For a long time, we have wanted the financial management system to use accounting personnel so that financial statements can be made according to the rules, so that based on these financial statements we can quickly make proposals for bank credit submissions and also accountability to the owner in this case GMIM. we use conventional bookkeeping that contains only cash in and us out information and the difference is considered an advantage (Jonlee)."

Researchers found several things, namely that the financial statements they compiled were only Cash Balance Statements derived from cash receipts and cash expenditures only, and from manual excel recording, this certainly did not meet the requirements for presenting financial statements as stated in the SAK EMKM. Whereas SAK EMKM states that fair presentation requires an honest presentation of the influence of transactions, events and other conditions that are in accordance with the definition and criteria for recognizing assets,

liabilities, income, and expenses. Disclosure of transactions is necessary when compliance with certain requirements in the SAK EMKM is sufficient for the user to understand the effect of transactions, events and other conditions that fit the definition and criteria for recognition of assets, liabilities, income, and expenses. According to SAK EMKM, the purpose of reasonable presentation is relevant, precise representation, comparability and understanding. In addition, this MSME is an Industrial business that has a high level of difficulty in making financial reports, because it must present the Cost of Goods Produced (Production Costs) and Cost of Goods Sold (COGS), but in fact they only make records manually in the book of cash income and cash expenditure. They understand that the system is sufficient to produce financial information that can be accounted for to continue the business, in line with (Popa et al., 2018; Sulong et al., 2015), where the difference between cash income and cash expenditure is recognized as profit. This is what makes the information presented very simple and incomplete.

Another thing is also a problem, BLPT GMIM Kaaten Tomohon is difficult to accept the use of accounting information technology, because they think that the price of software is very expensive and difficult to run, so they argue that even if accounting information technology is used, there must be 2 factors that are taken into consideration, namely the benefit and convenience factors. The benefits obtained must certainly be greater than the costs and efforts spent (Azudin & Mansor, 2018).

Therefore, the factor of ease in obtaining and operating, or maintaining accounting information technology also greatly affects its receipt (Guritno & Siringoringo, 2013; Hamid et al., 2016; Henderson et al., 2016). With more convenience and expediency, someone will definitely consider using the technology, so that its use does not make it difficult and does not need to be avoided.

In addition, the business activities of BLPT GMIM Kaaten Tomohon as a coconut wood handicraft industry are not limited to sales and purchase activities only, but also production activities, meaning that 80% of their business activities are in the production process of goods, there are several things that are experienced by them, where the production department often experiences running out of raw materials during road cement production and also often excess raw materials which results in increased warehouse costs, This is because they do not have an accounting information system so they do not have fast information on the calculation of production costs and they have difficulty determining the selling price, this results in difficulty in determining gross profit. From the explanation provided, researchers feel the need for an understanding of the production cycle, so that this business unit knows what the stages of the production process are like.

In addition to production activities and purchasing activities, sales activities are important transactions and routine recording. Sales activities are carried out directly at the BLPT GMIM Kaaten Tomohon industrial house, so it seems that consumers will come directly to buy goods both for resale and their own use. Not

infrequently there are also buyers who ask for special specifications on their products so that buyers will order in advance the products they want.

From the various information that has been obtained, it can be concluded that the recording on BLPT GMIM Kaaten Tomohon actually already exists, but in a format that is still very simple because of the convenience factor. The ease of simplicity actually causes the information produced to be doubted by the manager himself and even difficult to identify the things needed, so that simple recording cannot provide benefits. As a result, the manager is confused about the purpose of doing the recording. It is because of their desire that there must be an element of technological acceptance that pays attention to the perception of usefulness and ease in technology to increase the acceptance and use of technology by its use (Gresty, 2013; Mbatha, 2013). With this desire, researchers certainly have to make adjustments to their needs and abilities as potential users and of course consider aspects of the usefulness and ease of the technology made.

With the conditions mentioned above, it is necessary to design an accounting information system as needed. Abag of these problems, BLPT GMIM Kaaten Tomohon wants an automated system of breastfeeding that directly leads to the desired results as a basis for decision making to be realized. The desire to implement automation meets the 2 factors, namely the benefits and convenience in the application of information system technology. With this desire, researchers certainly have to make adjustments to the

needs and capabilities of BLPT GMIM Kaaten as potential users.

Based on the interview results, Microsoft Excel is believed to be the best choice for BLPT GMIM Kaaten Tomohon to implement a needs-based accounting information system. Besides being cheap, almost everyone who has a computer device must already have this application so there is no need to install new applications. The convenience presented by this application is very much in line with what is expected by BLPT GMIM Kaaten Tomohon.

The manufacture of components in the accounting information system is carried out by the researcher himself based on the information and needs that have been presented by the owner. Researchers develop several excel formulas and connect each part so as to form an automated system. The information system created is in the form of a transaction recording system that will be directly connected to all stages of the accounting cycle to the final balance sheet. This system is made based on the specifications of the needs and business characteristics of BLPT GMIM Kaaten Tomohon.

In making an application for BLPT GMIM Kaaten Tomohon, researchers are guided by SAK EMKM which was specially made to facilitate the presentation of financial statements to MSMEs. In SAK EMKM, it is stated that there are only three types of reports that must be made by every MSME, namely the income statement, financial position statement, and CALK, because all three are considered

sufficient for MSME-level business decision making.

The creation of components in this accounting application is carried out by the research team based on the information and needs that have been explained by the business manager. By using and developing various function formulas and modules in VBA Macro which will later form an automated system based on the accounting cycle, namely transaction input according to the type of transaction after which the application proceeds and the output is financial statements based on SAK EMKM.

In addition, the accounting policies used in accordance with the SAK EMKM are repaired systems on an accrual basis, the annual accounting period (January 1 to December 31) is divided into 12 months, recording using general journals and adjustment journals, making raw material inventory cards and finished goods inventory using the periodic or perpetual inventory recording method, because with this system it will make it easier to control the correct inventory stock including information on stock limits, purchases of raw materials, sales, payroll are all recorded based on proof of transaction and furthermore, the depreciation method is also determined, namely a straight line method.

Accounting information system design

Accounting information system design Started by developing a design flow based on the accounting cycle as shown in figure 4, namely, (1) Inputting the balance at the beginning of the previous month; (2) Transactions that occur that are supported

by proof of transaction of sales notes or bill notes are inputted into the general journal with the required data according to the general journal format, (3) At the end of the month, adjustments or checks of remaining assets, inventory, equipment will be made and adjustments will be recorded into the adjustment journal ; (4) Furthermore, the data that has been inputted into the general junal and adjustment journal will be automatically accumulated into accounts or accounts that can be viewed in the general ledger, and the data on inventory mutations and remaining inventory

balances can be viewed on the inventory card without having to edit or input them again; (5) Furthermore, the data will be accumulated with the initial balance data and can be seen as a whole in the lane balance; and (6) The balance sheet data will produce financial statement outputs in the form of cost of goods produced statements, income statements, statements of financial position, and notes to financial statements, to be further used for decision making by BLPT GMIM Kaaten Tomohon.

Figure 4. Accounting Cycle Design

INPUT	PROSES	OUTPUT
Mulai	Jurnal	Laporan Laba Rugi
Neraca Saldo Awal	Stock Opname	Laporan Posisi Keuangan
Transaksi	Jurnal Penyesuaian	CaLK
1. Pembelian 2. Penjualan 3. Penerimaan Kas 4. Pengeluaran Kas 5. Memorial	Buku Besar	Selesai
	Kartu Persediaan	
	Neraca Lajur	

Based on the design of the accounting cycle above, from here the researcher started designing an accounting application by building 13 main menu displays 1) log in page, 2) Main menu page,

3) Account list menu, 4) Transaction input menu, 5) General journal menu, 6) General ledger menu, 7) Raw material inventory input menu, 8) Raw material inventory card menu, 9) Finished goods inventory input

menu, 10) Finished goods inventory card menu, 11) Production report menu, 12) Loss/profit statement menu, 13) Balance sheet report menu.

The log in page (Figure 4.) is used to log logs of each user who enters the system. Only registered users can enter the system. The user must enter the username and password correctly in the textbox provided. When the login button is

pressed, the system will check the id and password entered with the username and password data that have been stored in the database. If the data and password are correct or matched, the user will enter the system, on the other hand, if the username and password are incorrect or mismatched, the user will not enter the system, and the system will give a warning message.

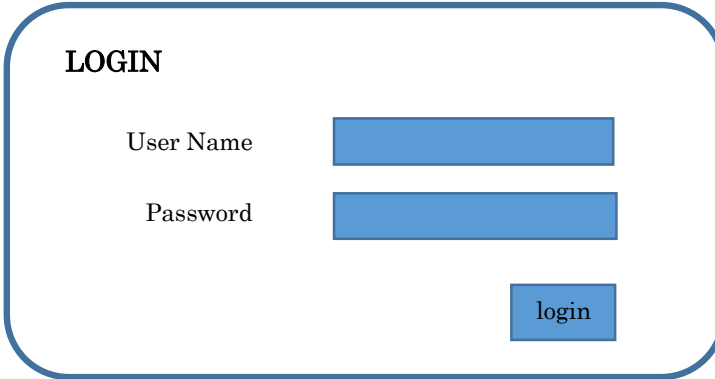


Figure 4. log in Interface Design

After the user successfully enters the system, the user will be directed to the main menu page of the system (Figure 5). This main menu page contains buttons that will be used in the application, which contains all the activities of using the BLPT GMIM Kaaten Tomohon accounting system.

Each menu is built using the module in VBA Macro so that all buttons are automated in the process, and the operator will very easily run these menus because simply by pressing the button, the user is already in the desired menu window.

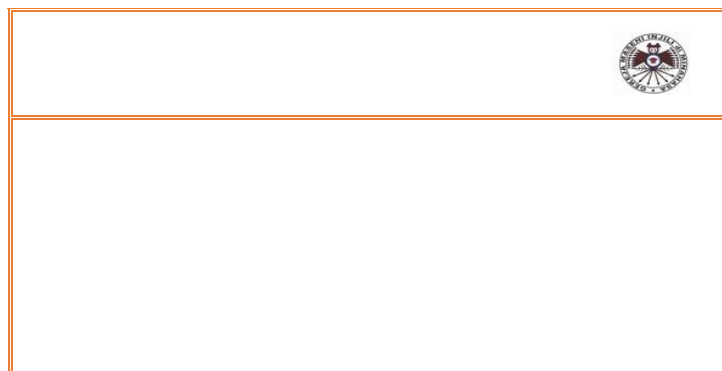


Figure 5 Main Page Menu

Next up in figure 6. Used to add to the list of all accounts, both account numbers and account names as well as the initial debit balance or initial credit balance, if it is correct press the save button, every addition press tombol add, when finished , press the button return. The

list of accounts is made based on the needs in recording and reporting. The list of accounts is classified according to their respective groups such as assets, liabilities, equity, income, purchases, production costs, and expenses.

No R	Nama Rek	Debet	Kredit

Figure 6. Account List Menu

Tanggal :
 Keterangan :
 No Rekening :
 Nama Rekening :
 Debet :
 Kredit :

Figure 7. Transaction Input Menu

In figure 7. Shows the display of transaction inputs starting from the date, description, account number, debit and credit in the input into the textbox manually, while the account name will read automatically from the list of accounts at the time of input account number., If the data is correct, press the save button so that it will automatically be read on the general journal menu, if there is still an additional transaction, press the button if

you are finished, press the back button. Periode transaction until December 31, before entering the transaction registrar, it is necessary to communicate in advance how much the value of the asset is calculated based on the estimated economic age, the acquisition price using the straight line method After all preparations are completed, the transaction can start in the process, as well as the inventory value must be adjusted to

get the final inventory result. Employees need to do stock-taking or physical calculations of inventory, both raw material inventory and finished goods inventory using the First In First Out (FIFO) method.

Figure 8 Shows the general journal menu, to read all transactions such as raw material purchases, sales, cash receipts, cash expenditures, and memorials. The results of this general journal can be obtained from the transaction input in figure 7. This is certainly in accordance with

the concept desired by the manager, namely wanting a simple, accurate and fast system. Because with these results, the manager obtains accurate numbers compared to before, so that the manager can make the right decisions that have an impact on the progress of the business. In this menu, the manager simply reads the transaction by pressing the print preview button, to print press the print button, when finished press the botton again.

Tang	Keterangan	No Ri	Nama Rek	Debt	Kredit

Figure 8. General Journal Menu

Tanggal	Ket.	No Rek	Nama Rek	Debet	Kredit	Saldo	
						Debet	Kredit

Figure 9. General Book Menu

Figure 9, is a general ledger menu which is a display to accommodate the balances of each account, in this case the balance is both debit and credit, this display is processed automatically through

recording transactions when input in figure 7, the result of each transaction recording that occurs is in accordance with the time of recording so as to produce detailed information of each account, such as cash

accounts, receivables, inventories, land, buildings, vehicles, machinery, office equipment, accumulated depreciation, short-term debt, long-term debt, capital, income, COGS and Expenses (Hakim, 2010). In this form, a list menu is provided, to facilitate account search.

Figure 10, showing the date input menu, description of the purchase or use of raw materials, the code of the goods purchased and the name of the goods as

well as the amount of money related to the purchase and calculation of the use of raw materials, in the calculation of the use of raw materials in this application using the FIFO method, if all components are correct then the data that has been entered can be stored so as to invite the raw material inventory card, When there are changes such as the addition of raw materials or the use of raw materials, press the Add button, when finished, press the Back button.

Figure 10. Raw Material Inventory Input Menu

The result of figure 10, is the raw material stock card automatically in figure 11, from this picture it can be seen the financial data of the mutation of the purchase of raw materials and the use of raw materials and the sadlo of these types

of raw materials. To display the card of each item name and its code then, the operator can search for it through the tobol of the item code and the name of the item, if you want to print the card can press the prin button, if finished.

Tgl	Pembelian			Pemakaian			Saldo		
	qty	price	Jumlah	qty	price	Jumlah	qty	price	Jumlah

Figure 11. Raw Material Inventory Card Menu

Figure 12. Final Product

Figure 12, shows the date input menu, inventory or sales description, item code and item name as well as the amount of money related to the preparation of finished goods in this application using the FIFO method, if all components are correct then the data that has been entered can be

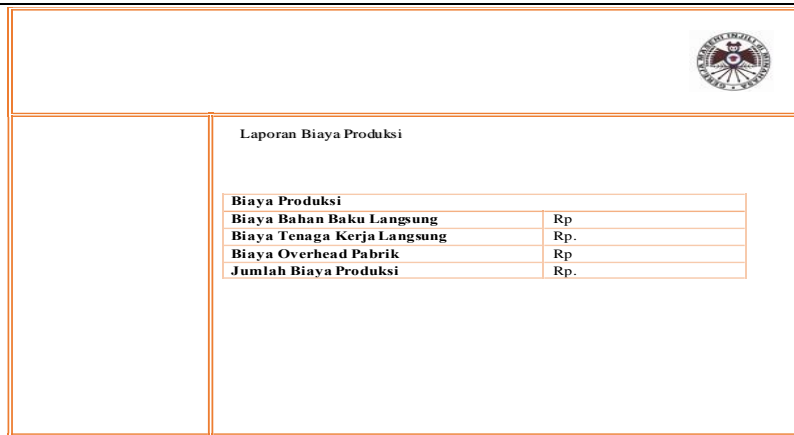
stored so as to welcome the finished goods inventory card, when there are changes such as the addition of finished goods or the sale of finished goods then press the add button, When finished, press the back button.

Tgl	Pembelian			Penjualan			Saldo		
	qty	price	Jumlah	qty	price	Jumlah	qty	price	Jumlah

Figure 13. Final Product Stock Card

The result of figure 12, is the finished goods stock card automatically in figure 13, from this picture it can be seen the financial data of the mutation of finished goods and the sale of goods and the balance of the type of finished goods.

To display the card of each item name and its code, the operator can search for it through the tobol of the item code and the name of the item, if we want to print the card can press the prin button, if finished can press the back button.



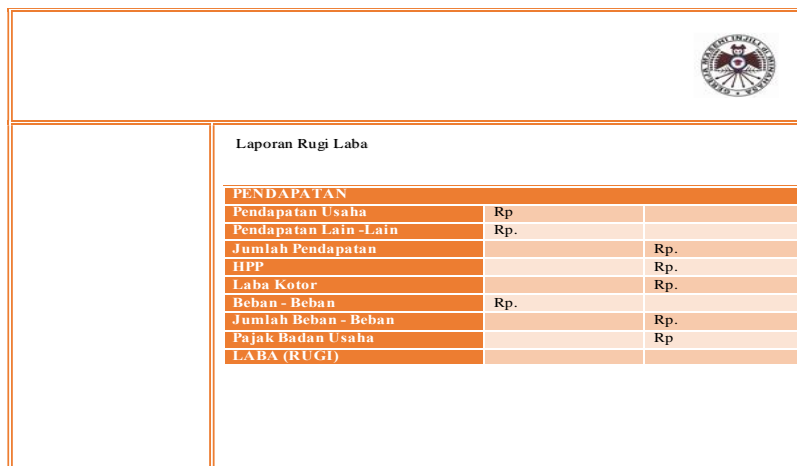
The screenshot shows a software interface with a logo in the top right corner. The main content area is titled "Laporan Biaya Produksi". Below the title is a table with four rows and two columns. The first row is a header, and the following three rows are data entries with currency symbols.

Biaya Produksi	
Biaya Bahan Baku Langsung	Rp
Biaya Tenaga Kerja Langsung	Rp.
Biaya Overhead Pabrik	Rp
Jumlah Biaya Produksi	Rp.

Figure 14. Production Report menu

Figure 14 shows a production cost report that is automatically displayed in this figure after going through the transaction input process from the general journal input, so that direct labor cost data and

adjustment jurnal for factory overhead costs and raw material inventory cards, can be produced in figure 10, if you want to print can press the tombol print, when finished, please press the finish button.



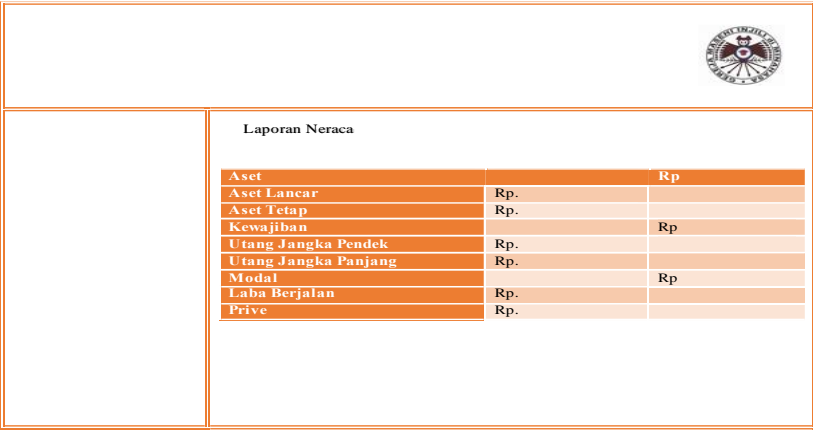
The screenshot shows a software interface with a logo in the top right corner. The main content area is titled "Laporan Rugi Laba". Below the title is a table with 11 rows and 3 columns. The first row is a header, and the following 10 rows are data entries with currency symbols.

PENDAPATAN		
Pendapatan Usaha	Rp	
Pendapatan Lain -Lain	Rp.	
Jumlah Pendapatan		Rp.
HPP		Rp.
Laba Kotor		Rp.
Beban - Beban	Rp.	
Jumlah Beban - Beban		Rp.
Pajak Badan Usaha		Rp
LABA (RUGI)		

Figure 15. Profit and Loss Statement menu

After all the input processes are completed, it will automatically generate a profit and loss statement as shown in figure

15 and a statement of financial position as in figure 16..



Laporan Neraca		
Aset	Rp.	Rp.
Aset Lancar	Rp.	
Aset Tetap	Rp.	
Kewajiban		Rp.
Utang Jangka Pendek	Rp.	
Utang Jangka Panjang	Rp.	
Modal		Rp.
Laba Berjalan	Rp.	
Prive	Rp.	

Figure 16. Balance Sheet Report menu

In this accounting information system, the accounting cycle is made starting from the initial balance sheet, journals, to financial statements. Each stage of the cycle is automatically connected to the existing system in the Microsoft Excel application. The first stage of the cycle created is the initial balance sheet. This balance sheet contains information related to the balance of the real business account at the beginning of the recording period because the real account has never been closed. The balance of this account will be connected with the balance sheet to the statement of financial position. The balance will be connected to automatically use the existing formula in Microsoft Excel. The formula adapts to the stages of the cycle passed.

For the recording of financial transactions, researchers identified and grouped transactions that often occur in BLPT GMIM Kaaten Tomohon into two, namely, cash sales transactions and cash purchase transactions. Researchers created a special journal to separate the recording of the two main transactions. The purpose of researchers to create a special journal is

to facilitate the recording of transactions and reduce the risk of misrepresentation and will facilitate tracing if it is known that there are recording errors considering that only these two transactions have repeatedly occurred. Both are devoted only to recording typical receipts on sales and typical expenses on purchases. This is because these two transactions are the most frequent, while the purchase or sale of credit is never carried out. This kind of format is created at the direct request of the owner of the MSME.

If the application is made based on business problems, in general, there should be four specific journals, namely the admissions journal, expense journal, sales journal, and purchase journal. However, this is actually not in accordance with what is actually needed by MSMEs. Too many of these elements will add complexity to the point that it becomes difficult to use. This has also happened in several previous studies (Daspit & D'souza, 2017). Although the creation is devoted to certain types of enterprises, in the end the resulting application remains the same as the previous one.

At this stage, researchers with the answer to BLPT GMIM Kaaten Tomohon jointly conducted an assessment related to the success rate of efforts to solve problems in implementing excel-based accounting. Tingkat success is judged by how much the user can operate the system that has been created. In addition, the quality of decisions after the creation of financial statements is also a determinant of the success of making work systems and programs.

From the experiments that have been carried out, the owner admits that this system perfectly corresponds to what he wants. The following is a statement from Jhonlee regarding the results obtained.

"Oh, it means that so far there have been some selling prices that have made me lose, sir... I thought that my operating profit was also very high, but now I know..." (Jhonlee).

From the assessment carried out, participants judged that the system created was appropriate and feasible to be used by BLPT GMIM Kaaten Tomohon as a basis for making better decisions, as well as decisions regarding selling prices which are usually only based on the owner's estimates. Calculations show that so far the overall selling price of the product has been above the cost of goods sold, but there are some products that are sold lower than the profit margin desired by the owner and some are even sold below the cost price. Based on these calculations, you can make more informed and profitable decisions. Various previous studies have also revealed that the accounting information system is deliberately made so that the financial statements produced are faster, more

accurate and also accountable so that the information produced becomes more qualified (A. Harris & P. Patten, 2014; Azriani et al., 2013; Firdaus & Widyasastrena, 2017).

The system created has fulfilled the usability and convenience so that it can increase the interest in using the system. Based on the various benefits obtained above, the system created can be interpreted as having met the element of usability, namely there is an increase in performance obtained after the use of the system compared to before. If a person feels that the use of a technology will be beneficial to him, that person will be more interested in using the technology (Hamid et al., 2016; Ngoma et al., 2017). The existence of the perception of nervousness is a factor that causes an individual to be increasingly receptive to the use of technology (Bach et al., 2016; Henderson et al., 2016).

In addition to paying attention to the element of expediency, the creation of an accounting information system for BLPT GMIM Kaaten Tomohon also seeks convenience. This convenience is usually overlooked and actually makes MSME actors reluctant to use the system that has been created. However, in this system, the element of convenience is something that is absolutely necessary to support the sustainability of the use of accounting information technology. Here's what Jois said about the ease of operating the system created.

"Is this just what the input is like? Then the report is right, you don't need to calculate it anymore, it turns out that it's easy," (Jois).

Based on these comments, it can be seen that convenience has had an impact on technology users. Then, someone will feel no need to avoid using the technology. It has also been explained in some studies that the perception of ease will increase the intensity of use of a technology (Clarke & O'Connor, 2013; Guritno & Siringoringo, 2013; Ross & Blumenstein, 2015). With this element of convenience, MSME owners no longer need to avoid the use of accounting information technology so that the opportunity for the sustainability of technology use is even greater (Zach et al., 2014).

The use of excel-based accounting information technology that has been made is expected to continue in the future so that it can continue to help record accounting at BLPT GMIM Kaaten Tomohon. Although the system is simple, the technology that has been created is still considered quite suitable for continuous use as long as the types of transactions and

CONCLUSIONS

Overall, research with *research and development* methods at BLPT GMIM Kaaten Tomohon is considered capable of overcoming the problems previously faced by this business, namely accounting records that are too simple and incomplete by jointly developing a system according to needs and capabilities. With the creation of an excel-based accounting automation system, the system makes it easier for managers both in the financial management process and the decision-making process. Decision making, which is usually only carried out according to the

business activities do not change. However, if there is a significant change in the type of business activity, which causes financial transactions to become increasingly complex, it is possible that it is necessary to re-adjust the system to existing business conditions, even if necessary the existing system can be replaced with conventional applications such as Myob and Accurate which are more standardized and have been used en masse by many types of companies. This kind of system has complete features because it is designed to be able to meet the needs of all types of business activities, even for large-scale companies with very complex transactions. Although its use will be much more difficult than excel, since it has already operated accounting automation, the owner will be more familiar with similar applications compared to those that have never used it at all, so they can be better prepared to use it.

owner's estimates, can currently be carried out based on the calculation results of the program that has been created. Therefore, through this program, owners can make more appropriate decisions for the development of the BLPT GMIM Kaaten Tomohon business in the future.

In addition, with the ease of operating the software created, managers no longer have difficulty when they have to do accounting records. With just a few trainings, BLPT GMIM owner Kaaten Tomohon has been able to master the existing instruments without any

assistance, so that their use can continue even though this research has been completed. MSME owners, who were initially reluctant to implement the accounting information system appropriately and reliably, became easiest with the existence of a new system created by adjusting to their needs and the ease of use.

This study also contributes practically to MSME actors to start implementing accounting records, especially technology-based ones as a reliable source of information in decision making. In addition, from this study, it can be seen that the system that can be accepted by MSME actors is not a complicated or expensive system but a simple and easy to use.

This study process certainly does not escape various limitations. First, it is difficult to identify the components of financial statements. Because previously there was no accounting bookkeeping, there was also no data or information available related to assets, liabilities, or equity. As a result, a lot of information is incomplete and data is forced to be emptied first. The next limitation is the complexity of the system that will be made because it has to adjust to the type of business. Because the type of research business is the furniture industry

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