

## INCREASE UNDERSTANDING OF IT-BASED ACCOUNTING FOR MAIDA AQUATIC

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### Abstract

Maida Aquatic is a type of business that is included in the Micro, Small and Medium Enterprises (MSMEs). Maida Aquatic's operational activities are selling all types of fish, fish food, aquariums and other equipment related to fisheries. Maida Aquatic was founded in 2017. At the beginning it only sold a few types of ornamental fish, as time went on Maida Aquatic was able to increase sales by adding more types of ornamental fish and selling fish food and equipment related to fish. However, business development was not followed by the financial administration system so that it was not recorded properly. In an effort to overcome these problems, we recommend several solutions, namely accounting training according to EMKM standards, Accurate training, and creating social media as an online promotion tool. The results of the service will be analyzed through nonparametric statistics using a questionnaire approach to measure the success rate of this service. The results of the community service activities have positive implications for partners in developing bookkeeping. Partners understand the accounting standards that must be applied, are able to prepare financial reports and analyze financial data simply.

**Keywords:** Accurate, MSMEs, Online

### INTRODUCTION

Micro, Small and Medium Enterprises is a form of activity that is able to increase employment, improve the distribution process and community income and increase national stability (Hidayatulloh, Ainy, & Nafiati, 2019). Bookkeeping functions to provide financial information to make economic decisions (Anwar, 2013). However, SMEs do not realize how important bookkeeping and recording are in their business activities. Accounting is a systematic process for producing financial information that can be used for decision making for its users (Muljanto, 2020); (Triani et al., 2022). According to Muljanto (2020) there are several benefits of accounting for MSME actors, including: (1) MSME financial performance can be easily known, (2) MSME can identify, sort, and distinguish company assets and owner assets, (3) the position of funds both sources and its use can be immediately known, (4) the proper preparation of the MSME budget, (5) MSME can calculate taxes, and (6) the flow of cash in a certain period can be known.

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### 1. Physical aspect

Maida Aquatic is located at Jl. Babakan Dese Rt 06/Rw 06, Bandung. The Maida Aquatic shop is still attached to the owner's house from its own Maida Aquatic. There is no sign indicating that the location of Maida Aquatic is at that location. The lower part of the house is used to store aquariums, fish, and equipment related to fish for sale. Access roads to get to the Maida Aquatic area can use four-wheeled or four-wheeled vehicles, but for four-wheeled vehicles there is still limited space for parking these vehicles.



**Figure 1. Location of Maida Aquatic**

### 2. Economic Aspect

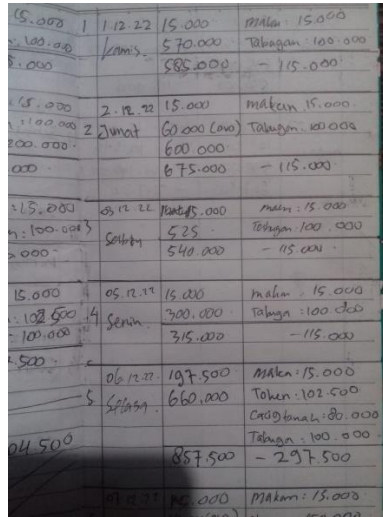
Products that are traded are types of ornamental fish, aquariums of various sizes, types of fish food, aquascape plants, and other equipment related to ornamental fish. Sales of Maida Aquatic products as a whole are carried out in stores, both by order and products that are already available. Economically, Maida Aquatic is still in the process of growing and requires various equipment to support its business processes.

### 3. Social Aspect

Maida Aquatic was founded by Mr. Hendra and already has 2 employees. From a social perspective, the existence of Maida Aquatic's business has boosted the local economy. This business has just been established so it is not widely known by the local community. However, this business is the only business in the surrounding area, so the potential for development and progress is wide open. Based on the situation analysis and preliminary interviews, we identified the following main problems experienced by Maida Aquatic:

### 1. No proper financial records

Currently, Maida Aquatic's financial records are still manual using books. The records are still limited to income and expenditure only. The condition of manual recording also occurs in several MSME sectors (Yusuf, Hernawati, & Hadiaty, 2021). This manual recording system causes less effective and efficient bookkeeping. Recording manually can also cause errors in recording. The following is Maida Aquatic's financial report.



|         |   |          |               |                  |
|---------|---|----------|---------------|------------------|
| 15.000  | 1 | 11.12.22 | 15.000        | Makan: 15.000    |
| 100.000 |   |          | 570.000       | Takaran: 100.000 |
| 8.000   |   |          | 585.000       | - 115.000        |
| 15.000  |   | 2.12.22  | 15.000        | Makan: 15.000    |
| 110.000 | 2 |          | 60.000 (baru) | Takaran: 100.000 |
| 100.000 |   |          | 600.000       |                  |
|         |   |          | 675.000       | - 115.000        |
| 15.000  |   | 03.12.22 | 15.000        | Makan: 15.000    |
| 100.000 |   |          | 525           | Takaran: 100.000 |
| 8.000   |   |          | 540.000       | - 115.000        |
| 15.000  |   | 05.12.22 | 15.000        | Makan: 15.000    |
| 102.500 | 4 |          | 700.000       | Takaran: 100.000 |
| 100.000 |   |          | 715.000       | - 115.000        |
| 500     |   | 06.12.22 | 107.500       | Makan: 15.000    |
|         |   |          | 660.000       | Takaran: 102.500 |
|         |   |          |               | Original: 80.000 |
|         |   |          |               | Takaran: 100.000 |
| 04.500  |   |          | 857.500       | - 297.500        |
|         |   |          | 100.000       | Makan: 15.000    |

**Figure 2. Previous Manual Financial Reports**

### 2. No proper filing of financial transaction documents

Currently, financial transaction documents are only stored in one cupboard and there is even a book containing wasted financial transactions. This causes the filing of documents to be poor and Maida Aquatic does not know about transactions in the previous period.

### 3. Don't have social media to increase sales yet

Currently, Maida Aquatic does not yet have social media as a means to promote its products. Sales are still carried out conventionally through shops and several colleagues who know partners.

Based on the problems faced by Maida Aquatic and based on the methods that will be used in this service, we identify and recommend possible solutions to be implemented as follows:

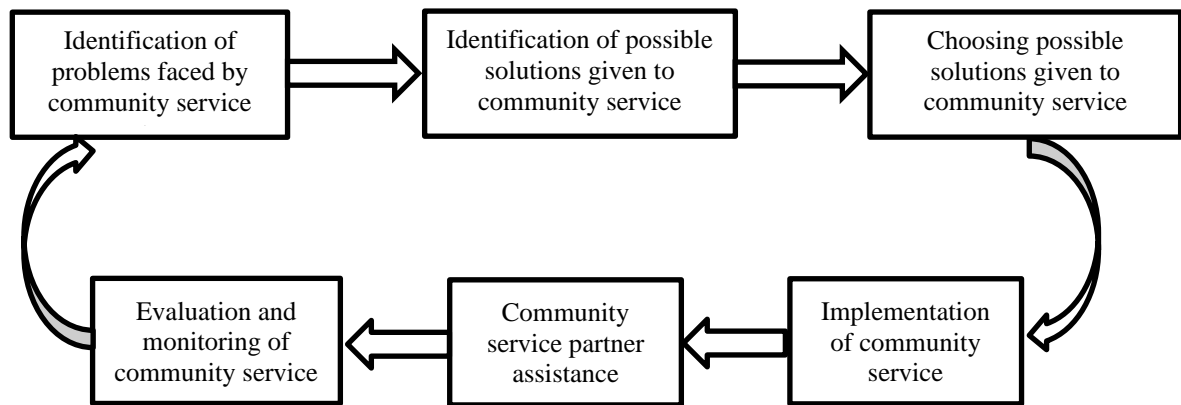
1. Provide training and assistance in preparing financial reports based on EMKM accounting standards.
2. Provide training on Accurate accounting software to provide adequate financial reports. The use of Accurate was chosen because this accounting program is easy to operate and is android-based (Larasati & Widyawati, 2022).
3. Provide training and assistance in archiving financial transaction documents so that archiving is carried out properly.
4. Provide training and assistance in making social media (twitter, FB, Instagram) as promotional media. The online sales system is effective in reaching sales and promotions to various regions at a very low cost (Ahmad & Hasti, 2018).

This community service activity is important. According to Sukaca & Syamsun (2009) the aquarium business and its derivatives are a prospective business after this pandemic. Therefore, entrepreneurs need to be fostered and directed to develop their business or business in a more professional direction. The benefits that can be obtained from this community service include the fulfillment of a good recording system that makes it easier for Maida Aquatic to see the financial reports and profit/loss generated in each period. Well-developed filing system. Obtaining assistance in preparing financial reports in accordance with EMKM Standards and the availability of online promotional media. The EMKM standard was chosen because this standard covers transactions and provisions for SMEs (IAI, 2016).

## **IMPLEMENTATION METHOD**

The methodology for implementing community service activities uses the PDCA method or plan, do, check and act. This method has been used by previous servants and is effective in solving partner problems (Nain et al., 2021). The dedication process begins with identifying problems with Maida Aquatic. At this stage the owner of Maida Aquatic was interviewed regarding the conditions and problems faced. This interview was carried out with the intent and purpose of finding out the existing conditions both from a social, physical and economic perspective of Maida Aquatic. In addition, this interview also explored the obstacles faced by Maida Aquatic. The second stage identifies solutions. we analyze the existing conditions of Maida Aquatic to identify solutions that can be applied to problems that exist in Maida Aquatic. The next step is to choose the most appropriate solution, both in view of the obstacles faced by Maida Aquatic, as well as from the available budget. After getting a solution, we held a virtual meeting with Maida Aquatic. Then we presented possible solutions that could be taken to overcome the existing obstacles and asked for consideration from Maida Aquatic. After being agreed by Maida Aquatic, we conducted a second detailed interview regarding the desired transaction and program needs, so that it could accommodate Maida Aquatic's needs. The next step is to implement a service and mentoring program for Maida Aquatic. Approximately 3 (three) months of the implementation of this service program was carried out starting from identifying partner problems to implementing the service. This assistance will continue until Partners can independently carry out bookkeeping using the siApik program, have a more detailed and neat filing system and have social media as a promotional tool.

To ensure the results of community service, we conducted tests through questionnaires and different tests. Questionnaires were conducted to assess partners' satisfaction with community service activities. While the different test is used to measure the level of achievement, understanding and knowledge of partners after participating in community service.



**Figure 3. Community Service Implementation Method**

## RESULTS AND DISCUSSION

Community service activities are carried out in the form of assistance to Maida Aquatic. The process can be described as follows:

1. The first meeting with Maida Aquatic was related to the initial socialization of making the Maida Aquatic financial application. In the first meeting, it was explained what menus are in the accurate software and their uses. We also held discussions regarding the problems faced by Maida Aquatic with the intent and purpose of knowing the existing conditions both from a social, physical and economic standpoint. The first meeting was held face to face with Maida Aquatic which took place on Jl. Babakan Dese
2. The second meeting with Maida Aquatic expressed regarding possible solutions that could be taken to overcome the obstacles that exist in Maida Aquatic. In addition, it is also explained related to filing methods that can be done so that financial files are tidier than before. The archiving method that can be done is, first, storing purchase and sale notes. Second, neat notes are prepared daily and stored in the bantex (file storage folder). One bantex for 1 month transaction. This second meeting was held virtually via a zoom meeting.

Previously, Maida Aquatic only had manual financial reports. After this mentoring and Community service activities process, Maida Aquatic has used an accounting application to assist in the transaction input process. The accounting application used by Maida Aquatic is an accurate application. Service and mentoring will be carried out in approximately 2 (two) weeks in 2022. In this service and mentoring program there are changes from the administrative side of Maida Aquatic. Maida Aquatic must administer its accounting records in accordance with operational standards. Using this accurate application can cut at least 80% the time needed to input the transaction process at Maida Aquatic. In addition, the automation process in the accurate application can provide effective control, so that the input section does not need to carry out the checking process repeatedly which takes a long time. The following is a picture of an accurate software that has been automated.

Maida Aquatic  
**Labu/Rugi (Standar)**  
Dari 01 Dec 2022 ke 03 Jan 2023

| Description                             | 1 Des 2022-3 Jan 2023 |
|---|-----------------------|
| <b>Pendapatan</b>                       |                       |
| Sales                                   | 7.585.000,00          |
| Sales                                   | 7.585.000,00          |
| Jumlah Pendapatan                       | 7.585.000,00          |
| Harga Pokok Penjualan                   |                       |
| COGS                                    | 2.643.000,00          |
| Jumlah Harga Pokok Penjualan            | 2.643.000,00          |
| <b>LABA KOTOR</b>                       | <b>4.942.000,00</b>   |
| <b>Beban Operasi</b>                    |                       |
| Marketing, General & Adm. Expenses      | 2.345.000,00          |
| General & Administration Expense        | 2.345.000,00          |
| Salaries & Employee Benefits            | 2.000.000,00          |
| Salary Expense                          | 2.000.000,00          |
| Utility & Administration Expense        | 345.000,00            |
| Utility (Electric, water, etc.) Expense | 345.000,00            |
| Jumlah Beban Operasi                    | 2.345.000,00          |
| <b>PENDAPATAN OPERASI</b>               | <b>2.597.000,00</b>   |
| <b>Pendapatan dan Beban Lain</b>        |                       |
| Pendapatan lain                         |                       |
| Jumlah Pendapatan lain                  | 0,00                  |
| Beban lain-lain                         |                       |
| Jumlah Beban lain-lain                  | 0,00                  |
| Jumlah Pendapatan dan Beban Lain        | 0,00                  |
| <b>LABA(RUGI) BERSIH (Before Tax)</b>   | <b>2.597.000,00</b>   |
| <b>LABA(RUGI) BERSIH (After Tax)</b>    | <b>2.597.000,00</b>   |

Maida Aquatic  
**Neraca (Standar)**  
Per Tgl. 03 Jan 2023

| Description                     | Balance       |
|---------------------------------|---------------|
| <b>Aktiva</b>                   |               |
| <b>Aktiva Lancar</b>            |               |
| Kas dan Bank                    |               |
| Cash & Bank                     | 12.227.000,00 |
| Cash                            | 11.834.000,00 |
| Bank                            | 393.000,00    |
| Jumlah Kas dan Bank             | 12.227.000,00 |
| Piutang Dagang                  |               |
| Jumlah Piutang Dagang           | 0,00          |
| Persediaan                      |               |
| Merchandise Inventory           | 370.000,00    |
| Jumlah Persediaan               | 370.000,00    |
| Aktiva lancar lainnya           |               |
| Jumlah Aktiva lancar lainnya    | 0,00          |
| Jumlah Aktiva Lancar            | 12.697.000,00 |
| <b>Aktiva Tetap</b>             |               |
| Nilai historis                  |               |
| Fixed Assets                    | 8.000.000,00  |
| Asset                           | 8.000.000,00  |
| Jumlah Nilai historis           | 8.000.000,00  |
| Akumulasi Penyusutan            |               |
| Jumlah Akumulasi Penyusutan     | 0,00          |
| Jumlah Aktiva Tetap             | 8.000.000,00  |
| <b>OTHER ASSETS</b>             |               |
| Jumlah OTHER ASSETS             | 0,00          |
| Jumlah Aktiva                   | 20.697.000,00 |
| <b>Kewajiban dan Ekuitas</b>    |               |
| <b>Kewajiban</b>                |               |
| Kewajiban lancar                |               |
| Hutang Dagang                   |               |
| Jumlah Hutang Dagang            | 0,00          |
| Kewajiban lancar lain           |               |
| Jumlah Kewajiban lancar lain    | 0,00          |
| Jumlah Kewajiban lancar         | 0,00          |
| Kewajiban jangka panjang        |               |
| Jumlah Kewajiban jangka panjang | 0,00          |
| Jumlah Kewajiban                | 0,00          |
| <b>Ekuitas</b>                  |               |
| Equity                          | 18.000.000,00 |
| RETAINED EARNING                | 2.597.000,00  |
| Jumlah Ekuitas                  | 20.697.000,00 |
| Jumlah Kewajiban dan Ekuitas    | 20.697.000,00 |

Figure 4. Financial Report

We provide assistance and consulting services on various transactions and materials related to the scope of the Financial Accounting Standards for Entities Without Public Accountability (ETAP). Assistance is carried out in two stages. The first stage is the provision of material specifically related to the scope of Financial Accounting Standards for Entities Without Public Accountability. The second stage is assistance in daily transaction activities carried out by Maida Aquatic. The following are mentoring activities carried out to increase understanding in preparing financial reports.



Figure 5. ETAP Accounting Standard Assistance and social media

The changes experienced by Maida Aquatic are the ease and efficiency in compiling financial reports and a much tidier filing system. The time efficiency that can be saved by Maida Aquatic is approximately 80% of the time that is usually done to input transactions. The achievement indicators of participants' understanding in accounting standards assistance are as follows:



**Table 1: Achievement of Community Service Partner Understanding Indicators**

| No | Indicators   | Level of Understanding |
|----|--|------------------------|
| 1  | Partners understand financial accounting standards in Indonesia    | 54%                    |
| 2  | Partners understand the accounting process (accounting cycle)      | 62%                    |
| 3  | Partners understand how to journal financial transactions          | 66%                    |
| 4  | Partners understand the classification of financial statements     | 78%                    |
| 5  | Partners are able to practice transactions to the Accurate program | 82%                    |
| 6  | Partners are able to interpret financial reports                   | 86%                    |

The understanding indicator is obtained through a series of questions submitted via a questionnaire to partners. Based on table 1 above, it can be concluded that partners do not fully know and understand the financial accounting standards that apply in Indonesia. Partners are just getting to know the standard term EMKM after receiving training from the service team. Partners are also new to understanding the accounting cycle and how to journalize. Previously partners had received accounting material when they were in high school, but the material was not well understood, and so until the training was carried out, partners only understood approximately 66%. Therefore, understanding how to journalize and the accounting process needs to be continued on an ongoing basis. Partners are able to understand the classification of financial statements and are able to distinguish profits earned and assets owned. Approximately 78% of partners have understood the components that generate profit and assets owned. Partners are able to practice transactions to the Accurate program. Partners are easy to catch and familiar with computers, making it easier for the service team to provide accurate material. Partners can also interpret the results of the financial statements obtained and make simple analysis, such as a comparison of profit to total assets, profit to total capital, and debt to cash owned and partners have been able to estimate profits in the next period.

## **CONCLUSION**

This community service aims to increase partner understanding in preparing financial reports according to applicable financial standards, improve business branding through social media and prepare better filing records. The service team chose Maida Aquatic community service partners because they fulfilled the analysis from a physical, economic and social perspective and needed assistance. Assistance in community service is carried out for 3 months of work. The service team applies various methods such as material presentation, hands-on practice and mentoring until partners have independence.

The results of community service have positive implications for several aspects of improvement, especially in terms of understanding applicable financial accounting standards, the ability to record financial transactions, analyze and distinguish items or transactions included in the income statement and business assets.

Community service is still far from perfect. We identified inadequate training venues, resulting in less optimal delivery of material. However, partners are very active and willing to provide sufficient time to receive training and mentoring.

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