



ANALYSIS OF ACCOUNTING INFORMATION SYSTEM DESIGN OF ACCOUNTING BOOKINGS BASED ON MICROSOFT EXCEL IN CV. SURYA ANUGERAH INVESTINDO

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ABSTRACT

Seeing the importance of accounting information systems today for organizational progress in helping the implementation of accounting bookkeeping, so it requires a fast and accurate recording process. CV. Surya Anugerah Investindo is a developing company in the field of cobroke property, there is still no accounting information system so that making accounting books is still manual. The weaknesses are that the management or the data process is slow, requires a lot of effort or stages, the information generated has a high enough potential for error. The purpose of this study is to try to design and implement an accounting information system based on Microsoft Excel to produce accounting bookkeepers as needed. Data obtained directly from the company through interviews and documentation. Based on the data obtained, states that the accounting information system CV. Surya Anugerah Investindo has not implemented a computer-based accounting information system. From these weaknesses, researchers provide suggestions for the design of accounting books using a Microsoft Excel-based accounting information system.

Keywords: Accounting Information Systems, Accounting Computer Systems

PRELIMINARY

Accounting is held in an entity (it can be a business organization or a non-profit organization) (A. Haryono J, 2011: 5) 1, with the main reason why accounting is carried out in various organizations is the increasingly complex variables faced even in small companies. This situation causes decision makers to rely more and more on accounting data. The rapid development of technology from time to time has changed the fabric of society towards an all-digital world as it is today. The development of information technology is also now starting to be applied to the operational processes of a company in order to facilitate supervision of each activity in it. The process of implementing information systems in companies usually starts by changing the system from a traditional one to a new system where the migration process is carefully prepared with the help of a model.

In this era of globalization, technological developments have become increasingly sophisticated, most companies have used a system in the preparation of accounting books. Accounting computers do not have to use program-based software applications. Microsoft Excel can also be used to compile accurate accounting books so that it can be used for decision making even though it is not an accounting software, but with existing tools this software can be used to compile accounting books quickly and easily. Therefore the authors try to apply and develop Microsoft Excel to compile accounting bookkeeping. Of course, it is hoped that there will be improvements and speed after using Microsoft Excel.

CV. Surya Anugerah Investindo, which is a company that is developing in the field of cobroke property (brokerage services for buying and selling houses). The lack of human resources with manual accounting records can seriously hinder the financial information needed by management in making decisions, as well as trigger operational problems that can hinder the company's development. Therefore, companies need an information system in

accordance with the needs of managing and integrating cycles in making accurate accounting books for the company. Based on the above background, the researcher developed a system to facilitate the management and integration of accounting bookkeeping in the company.

REVIEW OF THEORY

System

The notion of a system is a unit, whether a real or abstract object consisting of various components or elements that are interrelated, interdependent, mutually supporting, and as a whole are united in one unit to achieve certain goals effectively and efficiently.

Systems and Procedures

Systems and procedures have definitions or meanings that have been described or defined by several scientists in different spheres of emphasis. The following will explain the meaning according to several definitions as follows:

The procedure according to several experts according to Mulyadi (2016: 5) 11 is a sequence of clerical activities, usually involving several people in one or more departments, which are designed to ensure the handling of various corporate transactions that occur repeatedly. Meanwhile, according to Zaki Baridwan (2009: 30) 12 procedures are a sequence of clerical work, usually involving several people in one or more parts, to ensure uniform treatment of company transactions that occur.

From the two definitions of systems and procedures above, it can be seen the difference between systems and procedures. A system consists of a series of procedures to achieve goals, while a procedure is a sequence of clerical activities that involve several people in one department.

Accounting System

The Accounting Information System according to Krismiaji (2015: 4) 13 is a system that processes data and transactions to produce information that is useful for planning, controlling and operating a business.

Sistem Informasi

An information system is a system that uses computer technology to present information to its users in making decisions. The information system consists of several types, namely:

1. Elektronik Data Processing / EDP
2. Manajemen Information Systems / MIS
3. Decisions Support Systems / DSS
4. Expert Systems / ES
5. Executive Information Systems / EIS
6. e-Business Information Systems

Main Components of Information Systems

The accounting system is one of the information systems among the various information systems used by management in managing the company. Every information system consists of the building blocks that make up the system. The building component of an information system consists of six blocks (called an information system building block): input, model, output, technology, database, and control.

Accounting information system

The Accounting Information System according to Krismiaji (2005: 4) 18 is a system that processes data and transactions in order to produce useful information for planning, controlling and operating a business.

Computer-based accounting information system is a process of recording using computer assistance. Accounting records in computer-based systems are presented in four types of magnetic files, namely (Hall, 2007) 19:

1. Master file

2. Transaction file
3. Reference file
4. Archieve file

Microsoft Excel

Understanding Microsoft Excel is an application program in Microsoft Office that is used in processing numbers (Arithmetic). Microsoft Excel really helps us in solving easy to complicated problems in the administration field in particular. Microsoft Excel is a number processing application released by Micorsoft Corporation.

Microsoft Office Excel is known for its use of formulas or formulas in its worksheets. The use of effective formulas will make it easier for users to create job reports using Microsoft Excel. Microsoft Excel formulas or formulas are a distinct advantage for this application, with its ability to process data through mathematical calculations with a wide variety of functions.

RESEARCH METHODS

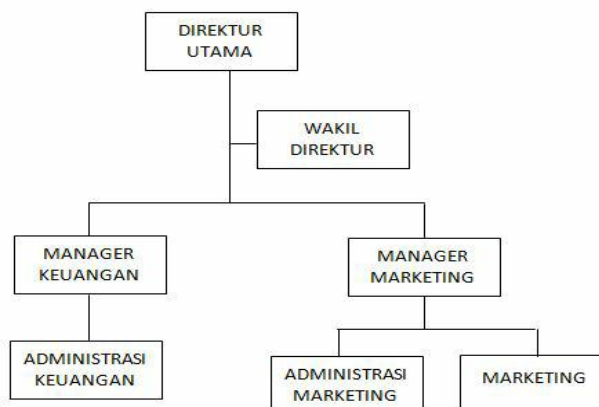
This research uses descriptive qualitative research methods. One of the characteristics of qualitative research is that the researcher acts as an instrument as well as a data collector. Non-human instruments (such as observation guidelines, documentation guidelines, interview guides and so on) can also be used, but their function is limited to supporting the researcher's task as a key instrument. Therefore, in qualitative research, the presence of the researcher is absolute because the researcher must interact with both human and non-human environments in the scope of the research.

In collecting data in this study, informants are needed, namely informants who understand the object of research. The selected informants must have criteria so that the information obtained is useful for the research carried out. The informants that the researcher determines are people who fully understand the object of this research.

The author determines the research informants in this study amounted to three people, which are divided into two people as formal informants and one person as informal informants. To collect the necessary data during the research, the authors conducted data collection techniques as follows: Observation, Documentation, Interview.

RESEARCH RESULT

A. Organizational Structure CV. Surya Anugerah Investindo



Job description :

1. Finance Manager
 - a. Responsible for bank flow transactions in and out.
 - b. Coordinating with marketing managers regarding sales.
 - c. Overseeing the running of financial administration.
2. Marketing Manager

- a. Responsible for the company's sales turnover.
 - b. Coordinate with marketing related to sales strategies.
 - c. Overseeing marketing in sales transactions made.
3. Financial Administration
- a. Responsible for cash flow transactions in and out.
 - b. Coordinating with marketing administration regarding sales data and making sales data recap.
 - c. Make a marketing commission calculation.
4. Marketing Administration
- a. Responsible for completeness of sales data.
 - b. Coordinate with marketing regarding detailed sales data.
 - c. Help marketing in conducting sales operations (placing advertisements, banner messages, etc.)
5. Marketing
- a. Responsible for sales turnover.

B. The accounting system at CV. Surya Anugerah Investindo

There are two cash activities, namely petty cash transactions and bank cash transactions. Petty cash movements are the responsibility of the financial administration section, which includes company operational transactions and marketing operational transactions. Meanwhile, bank cash transfers are the responsibility of the financial manager, which includes checking incoming money before distributing marketing commissions, approval of marketing commission calculations and commission transfers, and other company operational transactions. The administrative process for petty cash and bank cash transactions carried out by the finance department is as follows:

1. Petty cash

The financial administration section closes the cash every evening, by collecting transaction notes on the same day then writing them in the cash book and calculating expenses and calculating the remaining cash balance whether it matches the remaining cash available. Petty cash income is obtained from the expense budget submitted every Friday to the Finance Manager.

2. Cash in Bank

The Finance Manager administers bank cash transactions every day, namely checking fees entered in bank cash, marketing commission transfers based on transaction reports, and transfers of other company operational expenses. The recording of details of bank transactions is also carried out every day even though the printing of bank statements is done once a month.

C. The proposed accounting information system

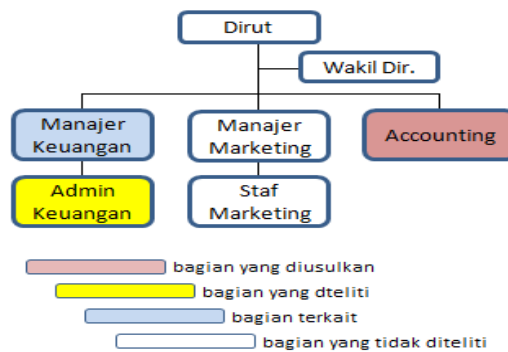
System design is the core stage in the subject matter of this study. Researchers analyzed the system requirements needed to facilitate the work of users of the system and analyzed what formats were needed in preparing financial reports. The following is a comparison of accounting practices carried out with the researcher's proposal to CV. Surya Anugerah Investindo.

No.	Weaknesses of the Running System	Proposed
1.	Manual accounting records	Accounting records are assisted by Microsoft Excel software as a tool for calculating and creating tables.
2.	Has not made financial reports according to standards	Make financial reports according to standards

3.	The admin section has 3 functions so that internal control in the financial administration section is still lacking.	Making one part so as not to double jobs, namely the accounting section
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D. The Proposed Organizational Structure

The following is the organizational structure proposed by the author at CV. Surya Anugerah Investindo. The author only proposes the accounting section in the existing organizational structure, this is done so that there are no double jobs in the finance department so that each division can focus more on the existing job description. The organizational structure of the author's proposal can be seen in the following figure:



Description of the Proposed Position

The following is a description of the position proposed by the author on the CV. Surya Anugerah Investindo. This proposed job description is a description of the duties and authorities of each division based on the proposed organizational structure. The author proposes that one of the financial administration staff should be part of the accounting department so that in the work of each division, it is more focused on the existing job description. The explanation is as follows:

Financial department

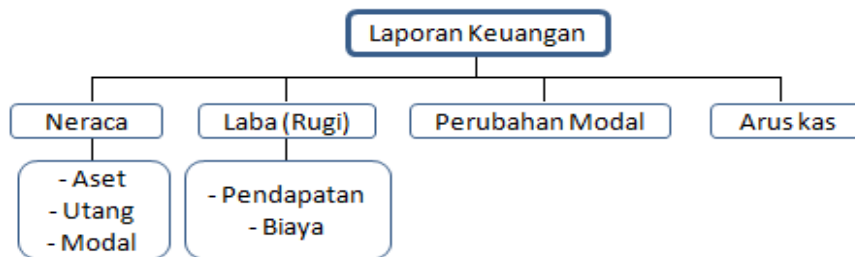
1. Set the budget in and out.
2. Receive the required budget report.
3. Responsible for money management.
4. The right to spend money with the permission of the leadership.

Accounting Section

1. Carry out regular bookkeeping and its reports sourced from cash transaction data, receipts.
2. Administer receipts and receipts.
3. Carry out the recording of revenues and expenses.
4. Processing entries into a journal.
5. Make regular financial reports.

E. Proposed Documents

This system design uses Microsoft Excel application. In general, the documents that will be used are the same as manual documents that have been running on the CV. Surya Anugerah Investindo. Here the user only needs to fill in the account code so that the data can be connected to each other. The proposed financial statement accounting information system documents are:



Forms or documents proposed in the accounting information system on CV. Surya Anugerah Investindo compared to a current form or document is as follows:

Current Form / Document	Proposed Form / Document
1. Budget 2. Proof of cash receipt 3. Proof / note of cash disbursements 4. Daily cash book 5. Current account	1. Budget 2. Proof of cash receipt 3. Proof / note of cash disbursements 4. Daily cash book 5. Current account 6. Cash Report 7. Bank Cash Statements 8. Balance Sheet 9. Income statement 10. Statement of changes in capital 11. Cash flow statement

F. Proposed System Design

The main menu design used is as follows:



1. Chart of Account and Beginning Balance

The format consists of a list of account numbers, a list of account names, the value of the opening balance for each account, a description of the position of each account, a list of account groups. This format is the key to the initial preparation of the financial statements,

where the initial balance in question is the ending balance of each account in the previous period and is also the main format for adding account codes and account names in the event of an additional account in the month of the financial statement.

XAVIER MARKS NORTH CITRALAND		CV SURYA ANUGERAH INVESTINDO XAVIER MARKS NORTH CITRALAND DAFTAR AKUN PERIODE : 31 MEI 2019		
NO AKUN	NAMA AKUN	SALDO AWAL	DEBET/KREDIT	KELOMPOK
1111	Kas di Tangan	560,600	DEBET	NERACA
1112	Kas di Bank (2583236899)	111,113,644	DEBET	NERACA
1113	Kas di Bank (8290754209)	243,496,369	DEBET	NERACA
1121	Piutang Fee		DEBET	NERACA
1122	Piutang Karyawan	1,500,000	DEBET	NERACA
1123	Piutang Marketing	250,000	DEBET	NERACA
1211	Inventaris Kantor	151,003,000	DEBET	NERACA
1212	Kendaraan	7,500,000	DEBET	NERACA
1311	Akumulasi Penyusutan Inventaris	(74,428,756)	DEBET	NERACA
1312	Akumulasi Penyusutan Kendaraan	(3,593,750)	DEBET	NERACA
1411	Sewa Ruko Dibayar Dimuka	45,000,000	DEBET	NERACA
1412	B. Fee Manajemen XMI Dibayar Dimuka	55,000,000	DEBET	NERACA
1414	Deposito	100,000,000	DEBET	NERACA

2. Petty cash

This form is made especially for petty cash holders in companies, which consists of several columns that need to be inputted, namely the date of the transaction, from or to whom the transaction is, account code, account name, transaction description, debit column, credit column, balance column.

XAVIER MARKS NORTH CITRALAND		CV SURYA ANUGERAH INVESTINDO XAVIER MARKS NORTH CITRALAND KAS KECIL PERIODE : 31 MEI 2019									
BLN	TGL	DEFINISI	Dari / Kepada	Kode Akun	Nama Akun	KETERANGAN	URAIAN	Kas Kecil			
								Debet	Kredit	Saldo	
						SALDO AWAL				560,600.00	
5	3-May-19			5102	B. Alat tulis kantor	Bolpoint Merah	1 Pack		16,000		544,600.00
5	3-May-19			5104	B. Transport & Jasa Transport	Bensin			15,000		529,600.00
5	3-May-19			5112	B. Pemeliharaan Gedung	Saringan Air Selokan KM			75,000		454,600.00
5	3-May-19			5104	B. Transport & Jasa Transport	Parkir	Royal Square		3,000		451,600.00
5	3-May-19			5108	B. Telp	Pulsa			53,000		398,600.00

The proposed petty cash form in the image above can be used by system users by inputting transaction data every day in the following manner:

- Collect evidence or notes of cash receipts and payments according to the transaction date.
- Enter the form starting on the cash transaction date.
- Input the transaction account code according to the one on the account list.
- For the **nama akun** column, the formula is as follows:

$$=IF(F53="", "", VLOOKUP(F53, Daftar_NamaAkun, 2))$$

- Input information and a description of the transaction in accordance with the information on the note or receipt and payment of cash.
- Input the debit column (cash receipts) and credit column (cash disbursements) according to the cash receipt or note.
- The balance column does not need to be inputted because a formula has been given, namely balance plus debit minus credit and the balance value must match the actual value of the money balance.

3. Cash in Bank Form

This form is made for the admin of the bank data entry section where the checking account is copied in this format consisting of the date of the transaction, the definition of the transaction, from or to whom the transaction is, account code, account name, transaction description, transaction description, type of account, debit column, credit column, balance column.

XAVIER MARKS NORTH CITRALAND		CV SURYA ANUGERAH INVESTINDO XAVIER MARKS NORTH CITRALAND KAS BANK PERIODE : 31 MEI 2019								
TGL	DEFINISI	Dari / Kepada	Kode Akun	Nama Akun	KETERANGAN	Uraian	Jenis Bank	Kas di Bank (8290754209)		
								Debet	Kredit	Saldo
					SALDO AWAL					243,496,368.70
02/05/19	Db Rek		5115	B. Administrasi Bank	BCA	B. Adm	4209	2,000.00		243,494,368.70
02/05/19	Strn		2201	Uang Jaminan	Vittorio 1636 & 1637	XM Darmo	4209		19,867,727.00	263,362,095.70
02/05/19	Trsf	Penerimaan Negara	5121	B. Pajak	SKB	Maharaja A7	4209	21,044.00		263,341,051.70
02/05/19	Trsf	Penerimaan Negara	5121	B. Pajak	SKB	Diryorejo kencana Permai A-19	4209	158,182.00		263,182,869.70
02/05/19	Trsf	Penerimaan Negara	5121	B. Pajak	SKB	Satria Eco Park E-19	4209	91,450.00		263,091,419.70
02/05/19	Trsf	CV Cipta Cakrawala	5124	B. Fee Pajak	Fee Pajak	Maret'19	4209	2,750,000.00		260,341,419.70
03/05/19	Trk tunai		1414	Deposito	Deposito		4209	100,000,000.00		160,341,419.70
03/05/19	Trsf	Artorius Telemetri	5123	B. Operasional Lain	Turbo Wifi	Mei'19	4209	322,920.00		160,018,499.70
03/05/19	Trsf	Artha Graha In PT Ku	2201	Uang Jaminan	Fee Lead Agent Osaka PIK2	Tanda Jadi	4209		5,429,546.00	165,448,045.70
03/05/19	Trsf	Xavier Marks Asia	2105	Hutang Lain-Lain	Fee Jasa Konsultasi Pemasaran	Apr'19	4209	658,438.00		164,789,607.70


The proposed bank cash form in the image above can be used by system users by inputting transaction data every day in the following manner:

- Collect evidence or notes of bank cash receipts and disbursements, proof of transfer or transfer of bank cash funds according to the transaction date, as well as current account entries. Can be done every day or once a week through the m-banking application.
- Enter the form from the date of bank cash transactions according to the account mutation.
- Input transaction definition according to account mutation.
- Enter the transaction account code according to the one on the account list.
- The **Nama Akun** column is given the following formula:

$$=IF(F53="", "", VLOOKUP(F53, Daftar_NamaAkun, 2))$$
- Input information and a description of the transaction in accordance with the information on the note or proof of cash receipts and payments written on the account statement.
- Input the debit column (cash disbursements) and credit column (cash receipts) according to the proof of cash or notes and account entries.
- The balance column does not need input because the author has provided a formula, namely balance plus debit minus credit. The ending value of the balance must be the same as the ending value of the account entries.

4. Accumulated Depreciation

This form is used to calculate the depreciation value for inventory and vehicles for each accounting month which consists of the name of the inventory, the year of acquisition, cost, depreciation period, last month's accumulated value, last month's book value, current month's depreciation base value, current month's depreciation expense, current month's accumulated depreciation, current month's book value. In this format, you only need to enter the last month's accumulated value and the name of the inventory if there are additional assets (inventory or vehicles).

		CV SURYA ANUGERAH INVESTINDO XAVIER MARKS NORTH CITRALAND AKUMULASI PENYUSUTAN PERIODE : 31 MEI 2019							
NAMA BARANG	TAHUN PEROLEHAN	NILAI PEROLEHAN	%	AKUMULASI PENYUSUTAN BULAN LALU	NILAI BUKU BULAN LALU	DASAR PENYUSUTAN BULAN INI	BIAYA PENYUSUTAN	AKUMULASI PENYUSUTAN	NILAI BUKU
INVENTARIS									
Kaca untuk meja	13/01/2017	1,900,000	25%		1,900,000	-	1,108,333	1,108,333	791,667
Meja Resepsionis 1/HD13	13/01/2017	3,250,000	25%	1,895,833	1,354,167	1,895,833	67,708	1,963,542	1,286,458

The accumulated depreciation form in the figure above uses the straight-line method, namely equipment or inventory with a useful life of 4 years, depreciation value of 25% per year. This format can be used by system users in the following ways:

1. Name of goods, year of acquisition and acquisition value can be inputted according to the purchase note.
2. Accumulated depreciation does not need input because it has been formulated, namely the total depreciation expense from the beginning of the acquisition of inventory to the current accounting period.
3. The book value does not need input because it has been formulated, namely the benefit value or equal to the acquisition value less accumulated depreciation.
4. Depreciation expense does not need to be filled because it has been formulated according to the straight-line method, namely the acquisition value multiplied by 25% divided by 12 so that the monthly depreciation value can be found.

5. Jurnal

This form contains records of transactions which consist of two parts, namely the general journal originating from cash transactions and the adjusting journal originating from non-cash transactions.

TANGGAL		Keterangan	URAIAN	NO AK	NAMA AKUN	DEBET	NO AK	NAMA AKUN	KREDIT	CEK
Jurnal Umum :										
31 MEI 2019	Kas di Tangan	Pemindahbukuan	1111	Kas di Tangan	700,000	1112	Kas di Bank (2583236899)		700,000	OK
31 MEI 2019	Kas di Tangan	Hutang Lain-Lain	1111	Kas di Tangan	2,500,000	2105	Hutang Lain-Lain		2,500,000	OK
31 MEI 2019	Kas di Tangan	B. Ops Marketing	5005	B. Ops Marketing	568,000	1111	Kas di Tangan		568,000	OK
31 MEI 2019	Kas di Tangan	B. Alat tulis kantor	5102	B. Alat tulis kantor	101,000	1111	Kas di Tangan		101,000	OK
31 MEI 2019	Kas di Tangan	B. Rumah Tangga	5103	B. Rumah Tangga	233,100	1111	Kas di Tangan		233,100	OK
31 MEI 2019	Kas di Tangan	B. Transport & Jasa Transpo	5104	B. Transport & Jasa Transpo	166,000	1111	Kas di Tangan		166,000	OK
31 MEI 2019	Kas di Tangan	B. Konsumsi	5105	B. Konsumsi	1,892,000	1111	Kas di Tangan		1,892,000	OK

The journal form uses a skontro journal form, the user only needs to enter the adjusting journal. General journals no need to be inputted because the journal has been linked with the formula with petty cash and bank cash forms. The formulas used are as follows:

=IF(F53="", "", VLOOKUP(F53, Daftar_NamaAkun, 2))

The formula uses the IF logical function and the VLOOKUP table reading function so that users can easily input accounts. The way to read the formula is if the account number column is the same as not filled, then the account name is not filled, but if the account number column is filled, the account name will match the account list.


In general journals, there is no need to enter an account number and account name because a journal account is provided according to the type of transaction.

=SUMIFS(KasKeluar,AkunKas,E53)
=SUMIFS(4209Kredit,AkunBank,H156)
=SUMIFS(KasMasuk,AkunKas,H8)
=SUMIFS(4209Debet,AkunBank,E172)

The formula above is located in the debit and credit transaction journal value column by using the SUMIFS summing logic function to calculate the total value with the same account then totaled.

6. Ledger

This form is designed to find out the details of the transactions of each account in the general journal and adjusting journal. There is no need for input, you only need to input the Account Number then the data will appear in the yellow area.

	A	B	C	D	E	F	G
1			CV. SURYA ANUGERAH INVESTINDO				
2			XAVIER MARKS NORTH CITRALAND				
3			BUKU BESAR				
4			PERIODE :				
6		NO. AKUN :					
7		NAMA AKUN :					
8		SALDO AWAL :					
9		SALDO AKHIR :					
11		TANGGAL	KETERANGAN	URAIAN	DEBET	KREDIT	SALDO
12							
13							
14							
15							
16							

The formula put on the Account Name is as follows:

=VLOOKUP(C6,Daftar_NamaAkun,2)

This formula uses the VLOOKUP function to make it easy for users to choose an account. The way to read the formula is if the account number column is the same as the selected account number, the account name will match the account list.

=IF('7'!E56=\$C\$6,'7'!G56,0)

This formula uses the IF logic function on account mutations to make it easier for users to see the mutation details for each selected account. The way to read the formula is if the account number on the journal form is the same as the account number selected to be seen in the ledger (cell C6) then the Debit and Credit columns are the same as the journal column with the same account number, if the account number in the form not the same as the account number selected to be seen in the ledger, the Debit Credit column is not filled.

7. Balance sheet

This form contains a statement of financial position (balance sheet) made in the form of a skontro. In this format there is no need for input because you have used the formula automatically the yellow field is filled in and related to the previous data.

ASET	SALDO AWAL	MUTASI BERJALAN	SALDO AKHIR	KEWAJIBAN DAN EKUITAS	SALDO AWAL	MUTASI BERJALAN	SALDO AKHIR
ASET LANCAR				KEWAJIBAN			
1111 Kas di tangan				2101 Hutang gaji			
1112 Kas di bank				2102 Hutang komisi marketing			
1113 Kas di bank				2103 Hutang komisi koordinator			
1121 Piutang fee				2104 Hutang pajak			
1122 Piutang karyawan				2105 Hutang lain-lain			
1123 Piutang marketing				2201 Uang jaminan			
				2202 Uang titipan			
ASET TETAP				EKUITAS			
1211 Inventaris kantor				3001 Modal			
1212 Kendaraan				3002 Laba tahun lalu			
1311 Akum. Penyusutan Inventaris				3003 Laba tahun berjalan			
1312 Akum. Penyusutan Kendaraan							
ASET LAINNYA							
1411 Sewa ruko bayar di muka							
1412 Fee manajemen bayar di muka							
1414 Deposito							
1415 Komitmen fee							
TOTAL ASET				TOTAL KEWAJIBAN DAN EKUITAS			

The formula for the opening balance sheet uses the IF logic function and the VLOOKUP function which are related to the data in the chart of accounts and the opening balance so that

if the user has filled in the chart of accounts and the opening balance, the opening balance will be automatically filled in.

=IF(B24="", "", VLOOKUP(B24, Daftar_NamaAkun, 4))

On **Mutasi Berjalan** (Aset) laid out the formula:

=SUMIF(AkunJurnalDebet, B24, JurnalDebet) - SUMIF(AkunJurnalKredit, B24, JurnalKredit)

On **Mutasi Berjalan** (Kewajiban dan Ekuitas) laid out the formula:

=SUMIF(AkunJurnalKredit, H12, JurnalKredit) - SUMIF(AkunJurnalDebet, H12, JurnalDebet)

This formula uses the summation formula and the SUMIF logical function by reading the formula is the sum of the values on the debit journal side with the existing account on the debit journal side minus the sum of the values on the credit journal side (for the asset mutation formula) and the sum of the values on the credit journal side with the account is on the credit journal side minus the sum of the values on the debit journal side (for the liability transfer formula) according to each balance sheet account.

For the ending balance balance using a simple addition formula, namely the opening balance plus the current entry. With the series of formulas above, this balance form will be automatically compiled.


8. Profit / Loss Statement

Profit / loss statements are prepared with the intention of describing the results of operations of a company within one accounting period. Similar to the balance sheet form, this profit / loss statement form also does not need input because it uses the formula automatically.

	SALDO AWAL	MUTASI BERJALAN	SALDO AKHIR
PENDAPATAN OPERASIONAL			
4101 Fee penjualan property			
4102 Fee penjualan KPR			
4103 Fee penjualan lead agen			
Total Pendapatan Operasional			
5001 Biaya komisi marketing			
5002 Biaya komisi koordinator			
5003 Biaya jasa konsultan			
5004 Biaya ops marketing			
Laba (Rugi) Kotor			
BIAYA ADM. DAN UMUM			
5101 Biaya gaji			
5102 Biaya ATK			
5103 Biaya transport			
5104 Biaya listrik			
5105 Biaya PDAM			
5106 Biaya telpon			
5107 Biaya perjalanan dinas			
5108 Biaya inventaris			
5109 Biaya kendaraan			
5110 Biaya gedung			
5111 Biaya peny. Inventaris			
5112 Biaya peny. Kendaraan			
5113 Biaya adm bank			
5114 Biaya pajak bunga			
5115 Biaya sewa ruko			
5190 Biaya lain-lain			
Jumlah Biaya Adm. Dan Umum			
Laba (Rugi) Usaha			
PENDAPATAN NON OPERASIONAL			
4201 Pendapatan bunga bank			
4202 Pendapatan lain-lain			
Jumlah pendapatan non operasional			
Laba (Rugi) Bersih			


9. Statement of Changes in Equity

This change in equity statement is prepared to describe the increase or decrease in net assets or wealth during the current accounting period. This format has been implemented using formulas that are interrelated with other components of financial statements. In this form the formula is linked to the balance form so that it will be filled in automatically.

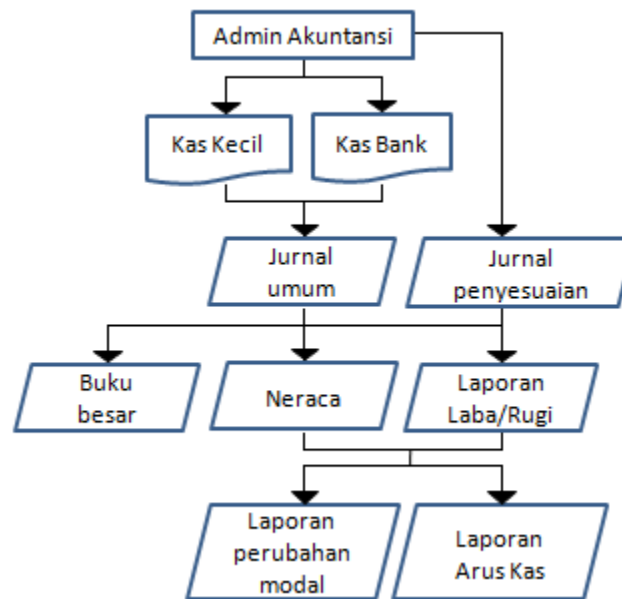
		CV. SURYA ANUGERAH INVESTINDO XAVIER MARKS NORTH CITRALAND BUKU BESAR PERIODE :	
Modal awal			XXXXX
Investasi awal	XXXXX		
Laba (rugi) bersih	XXXXX		
			XXXXX
Pengambilan prive			XXXXX
Modal akhir			XXXXX

10. Cash Flow Statement

The cash flow statement or it can be called cash flow is taken from operating, investing and financing activities that report cash flows into or out of the company in the accounting period.

		CV SURYA ANUGERAH INVESTINDO XAVIER MARKS NORTH CITRALAND LAPORAN ARUS KAS PERIODE : 31 MEI 2019	
1 ARUS KAS DARI KEGIATAN OPERASI			
Arus Kas Masuk :			
Penerimaan Kas dari Pendapatan Jasa			237,735,900
Penerimaan Kas dari Pendapatan Lainnya			690,001
Penerimaan Kas dari Uang Jaminan			270,992,273
Penerimaan Kas dari Uang Titipan			2,725,000
Penerimaan Kas dari Pihak Lain			2,500,000
Arus Kas Keluar :			
Pembayaran kas untuk biaya operasional	194,510,780		
Pembayaran kas untuk uang jaminan	253,398,139		
Pembayaran kas untuk uang titipan	1,975,000		
Pembayaran kas untuk kewajiban	37,716,920		
			+
Total Biaya			(487,600,839) +
Arus kas dari kegiatan operasi			27,042,335
2 ARUS KAS DARI KEGIATAN INVESTASI			
Pembelian Inventaris		-	
Deposito	100,000,000	+	
Arus kas dari kegiatan investasi			(100,000,000)
3 ARUS KAS DARI KEGIATAN PENDANAAN			
Setoran tambahan modal		-	
Prive		-	-
Arus kas dari kegiatan pendanaan			-
Arus Kas Masuk/Keluar Bersih			(72,957,665)
Saldo Kas Awal Periode			355,170,612 +
Saldo Kas Akhir Periode			282,212,947
Saldo Kas Pada Akhir Neraca			282,212,947
Selisih			-

Flowchart of the Proposed Financial Statement Accounting Information System



The description of the flowchart of the proposed financial statement accounting information system is as follows:

1. The accounting admin only needs to fill out the petty cash and bank cash forms.
2. From the petty cash and bank cash forms, the general journal will be compiled automatically, while for the adjusting journal the accounting admin must compile it because this journal is a recording of non-cash transactions.
3. From the general journal and adjusting journal forms, the general ledger, balance sheet and profit / loss statement will be compiled automatically.
4. Reports on changes in capital and cash flow statements will be compiled automatically from the balance sheet and profit / loss.

From the flow chart described above, the accounting admin will be facilitated in making financial reports using data or documents that are usually used, it's just that for the previous system there was no financial report, the proposed new system could be presented with financial reports that have been implemented into the preparation. financial statements of CV. Surya Anugerah Investindo with sample data for the period May 2019.

CONCLUSIONS AND RECOMMENDATIONS

Conclusions

CV. Surya Anugerah Investindo, as a company engaged in property buying and selling brokerage services, seems to be trying to understand and use this financial statement accounting information system in an effort to improve the existing financial system. With this financial statement accounting information system, the company will be more able to control finances by looking at the results of the financial position in the financial statements that are prepared every month by the financial department.

The conclusions from the results of this study are as follows:

1. CV. Surya Anugerah Investindo continues to apply administrative rules according to the company's needs. This can be observed from the documents used by the author in system design.
2. Based on data held by CV. Surya Anugerah Investindo, the author can analyze the design of accounting information systems for financial reports using Microsoft Excel.

3. Analysis and design of financial statement accounting information systems that are made to function properly in presenting financial reports in the form of balance reports, profit / loss reports, ledgers, reports of changes in capital, cash flow reports according to company needs.

Recommendations

To be able to run the new system design, there are several things that need to be done by CV. Surya Anugerah Investindo, namely:

1. Conduct training in an effort to improve human resources, especially those related to the accounting cycle regarding the new system so that it can assist in the operational implementation of the new system.
2. Periodic maintenance of the accounting information system to prevent errors or data corruption.

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