



DESKTOP-BASED CASH INFORMATION SYSTEM FOR ENGGAL PINTU WORKSHOP

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Abstract

The study is to examine, formulate, execute, and evaluate the accounting information system for cash receipts and disbursements at Bengkel Enggal Pintu. The study's approach is descriptive-analytical, using tools such as observation, interviews, and literature reviews. The design technique employed in this study is the waterfall model, which has phases for system design, need analysis, code development, program testing, and system implementation. The SDLC (System Development Life Cycle) strategy is utilized to design the system. This research included observation, interviews, and literature reviews as data collection methods. The PIECES approach is used to do the analysis. The cash receipts and expenditures information system at Bengkel Enggal Pintu was made using software that makes it easy for users to enter data. The author used Visual Studio 2022 for programming, MySQL for the database, and Crystal Reports for information reporting. The User Acceptance Test (UAT) is used to test the system utilizing black-box testing methods. This system may help with data entry, generate reports on cash collections and expenses, and support other purposes, while ensuring data accuracy and completeness.

Keywords: information system, cash receipt, cash expenditure.

INTRODUCTION

An efficient Accounting Information System (AIS) serves as the foundation for corporate decision-making and maintaining order, especially in cash management. Cash is the most liquid asset, meaning it is easy to use or prone to errors. Bengkel Enggal Pintu is a business unit that provides services and replacement parts, with a high transaction volume. However, this workshop still handles cash billing and payments manually using notebooks and calculators.

Using the PIECES framework, we analyzed the problems arising from this manual process: (P) Performance (slow reporting), (I) Information (frequently inaccurate, non-real-time information), and (C) Control (poor control due to the absence of authorization or clear role division in record-keeping). Because of these factors, a computerized system is needed to manage the cash cycle. Problem Formulation. (1) How is the analysis of the cash receipt and disbursement information system at Bengkel Enggal Pintu conducted? (2) How is the design of the cash receipt and disbursement information system at Bengkel Enggal Pintu carried out? (3) How are the implementation and testing of the cash receipt and disbursement information system at Bengkel Enggal Pintu performed?

LITERATURE REVIEW

Agency Theory

Jamal & Enre, (2023) Agency Theory explains the relationship between principals (owners/investors) and agents (management/business operators). Financial statements serve as a tool of accountability, reducing information asymmetry between the two parties. High-quality financial

reporting is essential to meet the information needs of principals and to reduce agency costs. SAK EMKM was created to facilitate this accountability for micro and small entities.

Human Capital Theory

Wijayaningsih et al., (2024) This idea holds that MSME owners' knowledge, skills, and experience are essential assets (human capital) that can make them more productive and effective. A critical aspect of human capital is the ability to understand money. People who are better at managing and reporting finances are also better at producing reports, which improves report quality.

Quality of Financial Reports

The quality of financial statements is a measure of how well the information they contain meets the needs of their users. The IAI Conceptual Framework for Financial Reporting states that the two main factors affecting the quality of information are: Relevance and Fair Presentation (Collins et al., 2021). Financial Statement Quality Indicators:

1. Relevance: Information can help in decision-making by informing what will happen and confirming what is already known.
2. Faithful Representation: The information is provided in detail, neutral, complete, and free from material errors.
3. Comparability: Users can make comparisons in reports across periods or between entities.
4. Understandability: The reports are straightforward for users to interpret.

Implementation of SAK EMKM

Pendapat (Windi Octaviani et al., 2024) SAK EMKM adalah versi yang lebih sederhana dari SAK ETAP yang berfokus pada siklus transaksi dasar UMKM. UMKM wajib menyediakan SAK EMKM versi ringkas dari setidaknya Laporan Posisi Keuangan, Laporan Laba Rugi, dan CALK.

Implementation Indicators SAK EMKM

1. The business-entity assumption holds that personal and business assets are separate.
2. Preparing an income statement that shows revenues and expenses.
3. Preparing a financial position statement that shows assets, liabilities, and equity.
4. Complying with the basic rules of recognition and measurement (for example, measuring fixed assets based on acquisition cost).

Financial Literacy

Financial literacy is the extent to which entrepreneurs understand financial terms, products, and concepts. The Financial Services Authority (OJK) routinely conducts surveys to determine the value of the National Financial Literacy Index.

Financial Literacy Indicators

1. Financial Knowledge: Understanding of interest, inflation, and investment risks
2. Financial Skills: Ability to create budgets and plan cash flow
3. Financial Behavior: Discipline in recording transactions and monitoring cash flow.

Hypothesis Development

H₁: The implementation of SAK EMKM has a significant positive impact on the Quality of Financial Reports of UMKM.

Following SAK EMKM makes reporting better. The reference standards make financial information more reliable and comparable, which is the goal of good reporting.

H₂: Financial literacy has a significant positive effect on the quality of UMKM financial reports.

Financial literacy provides SMEs with basic accounting skills and the motivation to keep organized records. Studies like the one conducted by UKKAN show that having extensive financial knowledge directly affects how well they can prepare good reports.

H₃: The simultaneous implementation of SAK EMKM and Financial Literacy has a significant positive effect on the Quality of UMKM Financial Reports.

The quality of financial statements comes from a combination of established standards (SAK EMKM) and the ability of the people who follow them (financial literacy). This combination of the two elements is estimated to have the most significant influence on the quality of UMKM financial statements.

METHOD

This study uses a descriptive analytical methodology, involving the analysis of existing systems to formulate and implement innovative system solutions.

1. System Development Method Metode Pengembangan Sistem

The System Development Life Cycle (SDLC) using the Waterfall technique is the chosen development paradigm. The steps that need to be taken are:

- Planning: Identifying system requirements and constraints (using PIECES analysis).
- Analysis: Analyzing the weaknesses of the old system and the requirements of the new system.
- Design: Logical design (DFD and ERD) and physical design (interface).
- The implementation uses Visual Studio 2022 and MySQL.
- Testing: Conducting user acceptance testing (UAT) and black-box testing.

2. Population and Sample

The research object is Bengkel Enggal Pintu. Data were collected through observation, interviews (with the owner and recording staff), and a literature study related to the cash accounting information system.

RESULTS AND DISCUSSION

1. Current System Analysis (Key Weaknesses)

The analysis indicates that the manual system at Bengkel Enggal Pintu has critical weaknesses:

- **Reporting Time:** Preparing cash reports takes a long time (especially in urgent situations) because all book records must be manually compiled.
- **Data Integrity:** There is no data backup function, making it vulnerable to calculation errors or record loss.
- **Control:** There are no access restrictions, allowing any staff member to access and modify records, which undermines internal control.

2. System Planning

The designed system is a desktop application that includes the main modules: Master Data (Users, Accounts), Cash Receipt Transactions, Cash Disbursement Transactions, and Reporting.

Logical Design:

- **Context Diagram:** Illustrates the system as having only one external entity (User/Admin) and one primary process, namely the Cash Receipt and Disbursement Information.
- **Level 0 DFD:** Depicts the primary data flows, including the process of cash transaction input, processing, and report output. (Note: Display 1 Level 0 DFD image here)
- **Entity Relationship Diagram (ERD):** Shows the relationships between entities (e.g., User, Cash Receipt Transactions, Cash Disbursement Transactions, Account), which form the basis for building the MySQL database. (Note: Display 1 ERD image here)

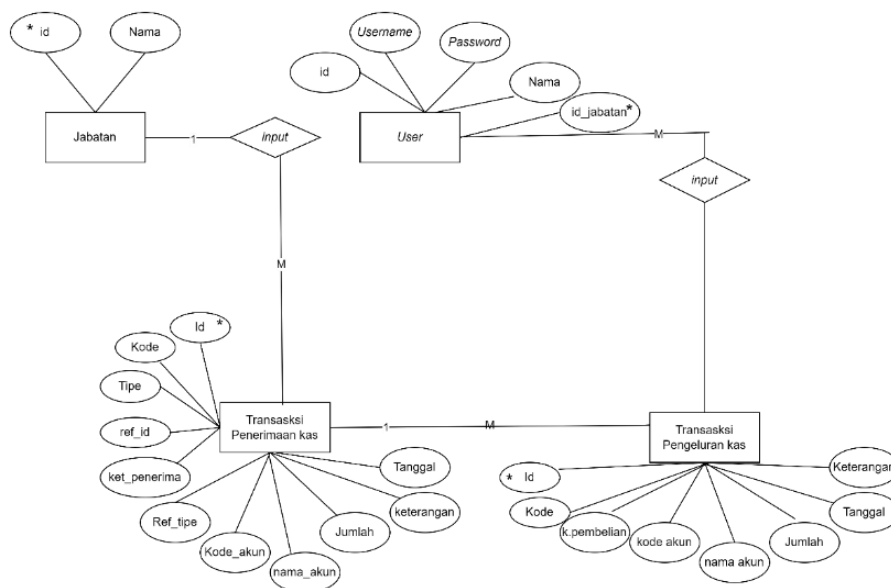


Figure 1. ERD was designed in the workshop

3. System Implementation and Testing

The system was implemented on a desktop computer at Bengkel Enggal Pintu. The programming language used for writing the code was Visual Studio 2022.

Black Box Testing: The researchers have conducted black-box testing across all major tasks, including login, entering incoming cash flow data, entering outgoing cash flow data, and printing reports. The findings indicate that all system functions operate properly, including the search function and the save button, which stores data in the database.

User Acceptance Test (UAT): The researchers conducted UAT by administering questionnaires to workshop owners and workers. Overall, the UAT findings indicate:

- **Efficiency and Effectiveness:** This new system is very user-friendly and significantly faster at recording and reporting than the old system.
- **Data Accuracy:** Users report that this new method makes the data much more accurate and facilitates daily cash reconciliation.

Figure 2. Implementation of the Login Form

No	Kode	Kode Perjualan	Ket. Penerima	Kode Akun	Nama Akun	Jumlah	Tanggal	Keterangan
1	BKM001	P0001	test	403	Perjualan	Rp0	06/08/2024 23:42:03	
2	BKM002	P0002	Shaleq	403	Perjualan	Rp891.000	06/08/2024 23:56:05	
3	BKM003	P0003	Test	403	Perjualan	Rp80.000	07/08/2024 00:00:47	
4	BKM004	P0004	test	403	Perjualan	Rp80.000	07/08/2024 00:11:16	
5	BKM005	P0005	st	403	Perjualan	Rp80.000	07/08/2024 00:12:35	
6	BKM006	P0006	Shaleq	403	Perjualan	Rp100.000	07/08/2024 00:22:28	
7	BKM007	P0007	shaleq	403	Perjualan	Rp80.000	07/08/2024 00:28:14	
8	BKM008	P0008	Datu	403	Perjualan	Rp525.000	07/08/2024 08:00:27	
9	BKM009	P0009	Putra	403	Perjualan	Rp291.000	07/08/2024 08:02:22	
10	BKM010		Model dari pemilik	301	Model	Rp10.000.000	07/08/2024 08:49:23	Model dari pemilik

Figure 3. Implementation of the Cash Receipt Form

BENGKEL ENGGAL PINTU							
Laporan Penerimaan Kas							
07/08/2024							
Kode	Tanggal	K. Penjualan	Ket. Penerimaan	Kode Akun	Nama Akun	Jumlah	Keterangan
EKM001	06/08/2024 23:42:08	P0001	test	403	Penjualan	Rp	-
EKM002	06/08/2024 23:56:05	P0002	Shidiq	403	Penjualan	Rp	891.000
EKM003	07/08/2024 00:08:47	P0003	Test	403	Penjualan	Rp	80.000
EKM004	07/08/2024 00:11:16	P0004	test	403	Penjualan	Rp	80.000
EKM005	07/08/2024 00:12:35	P0005	st	403	Penjualan	Rp	80.000
EKM006	07/08/2024 00:22:28	P0006	Shidiq	403	Penjualan	Rp	100.000
EKM007	07/08/2024 00:29:14	P0007	shidiq	403	Penjualan	Rp	80.000
EKM008	07/08/2024 08:00:27	P0008	Darto	403	Penjualan	Rp	525.000
EKM009	07/08/2024 08:02:22	P0009	Putra	403	Penjualan	Rp	251.000
EKM010	07/08/2024 08:49:23		Modal dari pemilik	301	Modal	Rp	10.000.000 Modal dari pemilik
						Total Penerimaan Kas	
						Rp	12.087.000
Pemilik							

Figure 4. Implementation of Cash Receipt Printing

CONCLUSION

The Cash Receipts and Disbursements Information System at Bengkel Enggal Pintu, which runs on a desktop, has been successfully designed, built, and implemented using Visual Studio 2022 and MySQL. It has been demonstrated that this new system addresses the shortcomings of the manual system, particularly in report generation speed, data accuracy, and enhanced internal controls through the implementation of login and authorization features.

- For further development, the system can be integrated with other accounting modules, such as inventory and payroll, to generate a more comprehensive Income Statement.
- It is recommended to upgrade the system to a web-based or mobile platform so the owner can monitor the cash position in real time without being at the workshop.

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