

**APPLICATION OF ANDROID-BASED APPLICATIONS TO MAKE IT
EASIER TO RECORD MICRO BUSINESS FINANCES
(QUEENA STORE CASE STUDY)**

Visi Aprilia¹⁾, Rizqa Furqorina²⁾

¹⁾ Department of Accounting, Faculty of Economics, Universitas Terbuka, Indonesia

²⁾ Department of Accounting, Faculty of Economics, Universitas Terbuka, Indonesia

Corresponding author: rizkafurqorina@ecampus.ut.ac.id

Abstract

The current development of information and communication technology has many benefits for human life, not only in the social but cultural, educational and economic fields. One use in the economic sector is in the financial services sector, namely the existence of a digital financial recording system in the form of an Android-based application. Financial recording is the process of recording transactions for a period, where this recording report will be used to make decisions and monitor the business being carried out. This research was conducted on MSMEs in Singajaya Village, the object of this research is business actors engaged in products and services, namely "Queena Store" which is located at Jl. CITRA No.12 Block XX Singajaya Village, this research is based on the problem where financial recording at the Queena Store still uses a manual system because the business owner does not understand technology. The purpose of this research is to help business actors implement a new accounting bookkeeping system and analyze its use in using the Android-based financial recording application, namely Akuntansiku, so that the recording process can be easier, faster and have accurate results. Tags research method is descriptive qualitative, which aims to provide a systematic understanding based on facts as it is about how to implement financial records based on the Android-based Akuntansiku application at the Queena Store.

Keywords: Accountancy; Financial Reports; MSMEs; Android Finance App

Introduction

The number of MSMEs (Micro, Small, and Medium Enterprises) reported by Katadata reached 52.8 million businesses in 2010. Five years later, that number rose to 59.3 million businesses. By 2018, the number of MSMEs reached 64.2 million businesses. With such numbers, MSMEs contributed 60.3% of Indonesia's total Gross Domestic Product (GDP). In addition, MSMEs also absorbed 97% of the total workforce and accounted for 99% of total employment. The Minister of Cooperatives and SMEs, Teten Masduki, emphasized the importance of the existence of MSMEs as a key element in developing and maintaining the economic, social, and cultural vitality in villages throughout Indonesia. According to him, MSMEs, as the driving force of Indonesia's economy, are projected to grow to 83.3 million actors by 2034. This presents an opportunity for MSMEs to continue contributing to Indonesia's economy.

Despite the large number of MSMEs, there are still several areas in need of development, one of which is financial record-keeping. In this era of rapidly advancing information technology, there are digital financial record-keeping applications that can help business owners easily and systematically record financial transactions, avoid calculation errors, and facilitate analysis and report creation. Information system technology has brought changes to human life, one of which can be felt in accounting systems. Today, accounting systems are simplified for financial record-keeping, where data and numbers, which were previously processed manually, can now be handled systematically with the help of technology.

One of the Android-based financial record-keeping applications is Akuntansiku. This application enables easy financial management and monitoring. Akuntansiku can help MSME actors in recording sales or income, as well as expenses and receivables/payables digitally. The result is financial reports such as Balance Sheets and Income Statements, which can be downloaded in PDF or EXCEL formats.

The MSME selected for this research is a business engaged in products and services, namely "Queena Store," located at Jl. CITRA No.12 Block XX, Singajaya Village, where Queena Store offers various products such as mobile phones, speakers, mobile phone accessories, and mobile phone repair services.

The problem in this research is based on the fact that Queena Store still performs financial record-keeping manually. Therefore, this research aims to create a new bookkeeping system for Queena Store using an Android-based financial record-keeping system to help the owner control and evaluate financial reports to monitor business development.

Literature Review

Financial Report

According to SAK (Financial Accounting Standards) Financial Statements are a financial reporting process that includes income statements, balance sheets, reports of changes in financial positions. These reports present financial performance at a single point in time, usually at the end of a period. Sutrisno said that financial statements are the final result of the accounting process which includes two main reports, namely the balance sheet and the profit and loss statement which are prepared with the intention of providing financial information of a company to interested parties as a consideration in making decisions. Basically, the purpose of financial statements is to provide information about financial positions, company performance, as well as changes in financial positions that are useful in decision-making.

Financial Statement Recording System

There are two types of ways to record financial statements, namely manual recording systems and computerized recording system. Manual recording is a traditional recording system that still uses manual recording and ledgers, while computerized recording is recording that uses special software to record and compile financial reports.

Differences between manual and computerized recording systems:

Manual Logging	Computerized Recording
Recording is still using your hands. So there is a high possibility of errors and inaccuracies.	Recording is done by entering data automatically and most likely very small error occurred
Data is recorded and stored in a ledger and the recording process is relatively long.	Data is recorded and stored in digital format, so that the collection and reporting are faster and more efficient.
The ability to analyze data is limited, making it more-difficult to make decisions which is right.	Advanced data analysis capabilities, making it easier to create the right decision.
Storage capacity is limited and it is difficult to keep track of large amounts of data.	Large data storage capacity, so making it easier to track large amounts of data.
It is more difficult to maintain and update records, requires more time and efforts to keep records accurate and up-to-date.	It is easier to maintain and updating records, requiring less time and effort to keep them accurate and up-to-date.

Source: Exploring the Difference between Manual Accounting and Computerized Accounting.
Testbook.com

Methods

This research was conducted on the Queena Store business, which operates in the provision of goods and services. The subject of the research is Mrs. Diah, the owner of Queena Store. The research is descriptive qualitative in nature, aiming to provide a systematic understanding based on the facts as they are regarding the implementation of Android-based financial recording using the Akuntansiku application at Queena Store. The techniques used for data collection are observation, interviews, and document studies.

Results and Discussions

In implementing the new system, it is necessary to identify the accounting system that is currently running. This identification aims to see the company's readiness in implement the new system. The following are the results of the identification of the accounting system that is running at the Queena Store MSMEs:

1. User: The current user of the accounting information system is the owner of the business actor, namely Mrs. Diah. The owner of the company has a role as the holder of financial statements who make and manage all finances in the company.
2. Procedure: At Queena Store MSMEs, there are several procedures for purchasing goods or providing services, including:
 - Consumers can come directly to the Queena Store Shophouse to choose the items they need, such as cellphones, and other accessories and can provide services for repairing hanphones or laptops, because in addition to providing services for hanphone repairs, Queena Store also accepts laptop repairs.
 - Consumers can order online via Whatsapp what goods are needed, after which the goods can be delivered to consumers.

Weakness Analysis

In this study, the author found weaknesses in the running system. The following are the results of the analysis obtained from the results of the interviews:

1. Lack of knowledge of business owners in managing digital financial records, where owners are still lacking in the use of existing technology.
2. There is no other human resource that manages financial records other than business owners.
3. Financial statements still use manual recording, where the recording still uses the ledger. Because of this, the financial recording process is less effective.
4. In the storage of transaction evidence is still not secure, sometimes there is loss or damage to transaction evidence.

Need Analysis

The results of the interview conducted by the author directly to the owner of Queena Store MSMEs, it is known that the need is a new system to correct the shortcomings of the old system.

1. Even though the owner has implemented a note system on every purchase, sometimes the owner forgets to record it in the ledger so that there are many mistakes in financial records.
2. Business owners need an easy and efficient financial recording application. The company also has an app that can be used for accurate financial reporting.
3. Business owners need a system that stores transaction evidence that is safe and avoids damage.

How To Operate My Accounting Application



Figure 1. Register Account
Source: My Accounting Application

In the early stages, the user registers an account through an active email that the user has and the user enters a password to maintain the security of the account. Next, the user creates an account by registering the username and company name, as well as the company address that the user has. Then the user can choose the currency that the user will use in entering the transaction. After having an account, users can start using this application to input data and numbers and enter proof of transactions that have occurred. After the data and figures are inputted, it will automatically produce accurate financial reports. In the

presentation of financial statements, users can select the reports needed to be presented and printed in PDF or EXCEL form.

Stages In Using The My Accounting Application



Figure 2. Options in Apps
Source: My Accounting Application



Figure 3. Options in Apps
Source: My Accounting Application

- a. Recording Sales Transactions: To record Sales Transactions, the following steps can be taken:
 1. Open the My Accounting application
 2. Go to the Transactions menu.
 3. Click Add Transaction (for new transactions).
 4. Select the Transaction Earnings category
 5. Select Transaction storage (Cash, Bank BCA, OVO, Funds)
 6. Select the category of receipts on the Transaction (Revenue, Sales discount, Sales Return, Interest Income – Bank, Interest Income – Deposits, Other revenue.
 7. Input the Transaction Nominal to be recorded.

8. Give notes/descriptions on the transactions you want to record.
 9. Users can enter proof of entry in the form of a memo/receipt.
 10. Finally, click Save Transaction.
- b. How to Record Expense Transactions: To record Sales Transactions, the following steps can be taken:
1. Go to the Transactions menu and click Add Transaction.
 2. Select the Withdrawal transaction category
 3. Select the original category of the disbursement funds for the Transaction
 4. Enter the withdrawal amount.
 5. Enter a note/description of the transaction you want to record
 6. Next, users can enter proof of payment in the form of receipts/invoices.
 7. Finally, click Save Transaction.
- c. How to Download Financial Transaction Reports
- If the user has successfully recorded the transaction report in the Akuntansiku application, the transaction report can be downloaded in the form of an Excel or PDF file with the following steps:
1. Open the My Accounting application
 2. Go to the Reports feature
 3. Click Download Report.
 4. Select Report Type (General Journal, General Ledger, Balance Sheet, Profit & Loss, Capital Change, Balance Sheet, Cash Flow, Accounts Receivable, Operational Expenses)
 5. Define the Report period
 6. Next, select the file type
 7. Click Download

Application And Testing Of My Accountingku Android-Based Application

The testing and implementation of the Android-Based Application for Accounting begins from April 1 to April 30, 2024. In the Akuntansiku Android application, there is a feature of financial position reports (balance sheets) and profit and loss statements, so that the Akuntansiku Android application can present reports finance in accordance with the applicable SAK EMKM. The following is the application and testing of the Android Akuntansiku application on Queena Store MSMEs:

1. Statement of Financial Position (Balance Sheet)

In the results of the Financial Position Report below, it can be seen that the asset post shows a value of Rp. 101,610,000 (One Hundred and One Million Six Ratu Ten Thousand Rupiah), while in the post liabilities and capital show a value of Rp. 101,610,000 (One Hundred One Million Six Ratu Ten Thousand Rupiah). Where there is no difference between assets, liabilities, and capital or get a balanced final result (Balance).

Queen Store JL. CITRA NO.12 Blok XX		Periode Akhir 30 Apr 2024
Neraca		
Rincian		
Nama		
Merk Lantai	Ruak	Rp 70.210.000
1-10001		
Merk Lantai	Peralatan Ruko	Rp 13.800.000
1-10002		
Total Merk Lantai		Rp 84.010.000
Merk Tangga	Jasa Tangga - Kanvasan	Rp 12.700.000
1-10010		
Total Merk Tangga		Rp 12.700.000
Total Neraca		Rp 101.610.000
Penyelesaian dan Modal		
Kewajiban	Hutang Usaha	Rp 20.400.000
2-20101		
Total Kewajiban		Rp 20.400.000
Modal	Total Peng	Rp 49.200.000
3-20101		
Modal	Saldo Awal	Rp 20.200.000
3-20102		
Total Modal		Rp 75.210.000
Total Penyelesaian dan Modal		Rp 101.610.000

Figure 4. My Accounting Application Statement of Financial Position
Source: My Accounting Application

2. Income Statement

In the results of the Profit and Loss Report below, it can be seen that at the end of April 2024 Quenna Store received a profit balance of Rp. 48,260,000 (Forty-eight million two hundred and sixty thousand rupiah).

Kode	Akun	Total
Pendapatan dari Penjualan		
4-40000	Penjualan	Rp 53.048.000
	Total Pendapatan dari Penjualan	Rp 53.048.000
Harga Pokok Penjualan		
	Total Harga Pokok Penjualan	Rp 0
	Laba Kotor	Rp 53.048.000
Beban Operasional		
5-40000	Gaji	Rp 5.000.000
5-60000	Rentanan & Subsidiari	Rp 1.138.000
	Total Beban Operasional	Rp 6.138.000
	Laba Bersih Operasional	Rp 46.910.000
Pendapatan Lainnya		
	Total Pendapatan Lainnya	Rp 0
Beban Lainnya		
6-40000	Biaya Lainnya	Rp 238.000
	Total Beban Lainnya	Rp 238.000
	Laba Bersih	Rp 48.260.000

Figure 4. My Accounting Application Income Statement
Source: My Accounting Application

Based on the results of the research conducted by the author, it can be known that financial recording Queena Store, which still uses a manual system, has weaknesses, namely, a long recording process and inaccurate results. Where sometimes in the recording there is a mistake in processing the numbers and at any time the owner forgets to record the transaction that has occurred or forgot to put proof of payment. The features contained in the Akuntansiku application are very complete with easy use methods, so that users can be sure that users are not confused in using the Akuntansiku application to process data and numbers during transactions. As a result of the research conducted, the author found the benefits received by Queena Store MSMEs in the use of the Akuntansiku android-based application, among others, this android-based application is easy to use and understood by users, can help business owners know their income and expenses financially, and store transaction data safely. Application This Android-based is very easy to use anywhere and anytime because it is available on mobile phones, or tablets.

Conclusion

Based on the results of the analysis, implementation, and testing of the Akuntansiku android-based application on Queena Store MSMEs, the application can be used and meet the needs of the operational activities of the transaction recording cycle and financial statements of Queena Store.

From the analysis of the above research, it can be concluded:

1. The use of financial recording of the old Queena Store MSMEs still uses a manual system.
2. Owners responded positively to the financial recording of the android-based application because it makes it easier for owners to manage financial transactions.
3. Owners can easily use an android-based financial recording application in presenting simple reports such as financial position reports and profit and loss according to current accounting standards.
4. Proof of transactions can be stored securely in a database contained in an android-based application. Owners can also view transaction history in the desired period whenever needed.

Suggestions

Suggestions from this study, the author suggests to business owners to use a financial recording system using an android-based application to make it easier to sustainable financial recording, with good and accurate financial recording, will make it easier for business actors to develop long-term businesses or take short-term decisions.

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