



ACCOUNTING AS A PLANNING TOOL

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DOI:

ABSTRAK

Histori Artikel:

Diajukan : 01-08-2022

Diterima : 15-08-2022

Diterbitkan : 26-08-2022

This study aims to help stakeholders who use manual bookkeeping and introduce simple accounting as a planning concept in the future with Excel tools as program assistants. This study uses a research design. Analysis is used for system development in business processes, problem identification, and information needs analysis. The results achieved are the concept of recording purchases, receivables and cash disbursements to overcome the problems that exist in the company. The conclusion of the study is that the use of the Excel program can accelerate the financial process and minimize efficiency as well as the basis for further accounting programming as a planning tool in companies. Accounting is applied to basically all aspects of strategic management, so that accounting functions as a tool in strategic management.

Keywords: Accounting; Excel Program; Analysis

PENDAHULUAN

Financial accounting is a system that provides accounting and financial information, as well as other information obtained in the process of routine accounting transactions ([Friday & Japhet, 2020](#)). Financial Accounting that runs well can help a company to meet the company's needs for accounting information and other information related to the company's business processes ([Hla & Teru, 2015](#)). The existence of financial accounting will improve the company's performance because the use of the company's resources becomes efficient and effective ([Kaplan, 1983](#)).

The main role of the financial statements is the preparation of the profit statement losses and balance sheets ([Penman, 2007](#)). Such as showing income expenditures, payments to shareholders, and receivables. Thus, income and expenses are recorded in the period that blm occurs (accrual basic) and not when it happens (cash basic). Balance sheet on the other hand, summarizing financial position of the company on a certain date. It is divided into two parts: Assets and Liabilities. Assets are the property of the business (premises, shares, cash etc). The obligation to show individuals and groups that have assets or to whom they owe ([Allen, 2017](#)). Obligations include owners of capital, banks, loans, tax payables, creditors and dividends to the shareholders ([Kakani, 2016](#)). A balance sheet is a financial statement that is in a way that systematically presenting the financial position of the company at some point (date) certain

By and large, financial accounting has several subsystem sections ([Tuttle, 2001](#)). This is because financial accounting is a complex system ([Mancini et al., 2013](#)). To facilitate the implementation process, financial accounting is divided into subsystems, including the income cycle, the expenditure cycle, the debt cycle.

The cash expenditure cycle is a series of business activities and related data processing operations related to the purchase and payment of goods and services ([Richard, 2003](#)). This cycle consists of two main activities, namely purchase and payment. The main goal in the cash expenditure

cycle is to minimize the cost of acquiring and maintain the inventory, equipment and various services that the company needs for business processes.

PT DMA is a business entity engaged in general services and trade. This company serves health services, health and travelers. Along with the development of the business, the company needs an information system related to the purchase, payment, and management of debts to help the company's operations.

In carrying out the company's processes, PT DMA uses simple estimates and recordings. The recording often occurs differences that must have value in inventory and the recording of debts that are only on untidy paper results in not being optimally recorded in the books. Good financial management can reduce cash expenditures on the purchase of useless merchandise to increase efficiency and as an evaluation material for the following year ([Pandey, 1979](#)).

People who receive accounting reports are called users accounting information. Certain types of user information will require information depends on the type of decision that must be made. For example managers need detailed information about day-to-day operating costs for the purpose of controlling business activities and setting selling prices. The following is a chart of user accounting information ([Hall, 2015](#)):

The goal to be achieved in this study is to design an excel-based financial system that is expected to speed up the financial process to avoid mistakes and fraud ([Casturi & Sunderraman, 2018](#)). In addition, the study designed a system of debts that will be stored and which will be used, so as to improve efficiency in cash receipts and expenditures.

METODE

The method used in this research is to collect data to carry out analysis and design methods and use excel tools ([Meyer & Avery, 2009](#)). The method of data collection by conducting a literature study looking for reference books and theories that are directly related to this main problem and field research method data collection is carried out directly visiting the company concerned to find out how things are going in the field, by conducting observations, interviews, and documentation. The Analysis and Design method is to analyze problems that occur in the running system.

HASIL DAN PEMBAHASAN

Organizational control system can regulate the activities of organizational members to suit the desired ([Emmanuel et al., 1990](#)). For example, a contingency approach that refers to the achievement of organizational goals that are adapted to the environmental conditions of the organization. Then an inappropriate control system can cause disfunctional behavior for members of the organization ([Griffin & Lopez, 2005](#)).

PT DMA is an MSME company engaged in drug trafficking, joint doctor practice and travel as well as finance which was founded previously individually by a doctor and engaged to become a DgD travel MSME and now because it meets government regulations moving towards an individual PT. After going through a long process of struggle, hard work

PT DMA is determined to be the best professional company in its field. PT DMA in 2016 occupies an office located at Donomulyo RT.08/02 Donomulyo Malang. PT DMA provides the best service and always prioritizes a professional attitude in doing all services by prioritizing consumers.

PT DMA also focuses great attention in establishing cooperative relationships with various agencies, circles in carrying out their business effectively to achieve better and perfect goals. PT DMA believes that with innovative and creative working capital and solid in all aspects of service to customers. Based on the analysis of current conditions, the problem faced by PT DMA is that the

company has difficulty in managing existing management. The company also struggled to obtain information to calculate the actual cost of recording debts, the purchase of pharmaceutical drugs. PT DMA wants to become two business fields in the future, namely pharmacy and clinics.

The proposed procedure for the financial statements of the cash expenditure cycle at PT DMA is as follows:

A. Merchandise Purchase Procedure

The admin staff makes a letter requesting the purchase of merchandise if the project has a deal with a pharmacy or a large pharmacy holder (Seiter, 2010). The purchasing staff will check the requested merchandise. If there are leftover materials in the warehouse, the leftover materials will be used in advance or if the quantity is less, the purchasing staff will contact the supplier to order the requested merchandise. If there is no residual material, the purchasing staff will directly contact the supplier to ask about the availability of the material in question. If the material is available and the price is appropriate, the purchasing staff will immediately make a four-fold merchandise order letter: the first duplicate is addressed to the supplier, the second duplicate is intended for the Accounting and Finance Staff, the third duplicate is intended for the purchasing Staff, and the fourth duplicate is intended for records. Then the letter is sent to the traffic department for approval with a signature. If approved, the purchasing staff will send the Material Order Letter to the parties already mentioned.

PT DMA		Donomulyo, 19 July 2022		INPUT DATA	
Donomulyo 298 RT.08		Kepada Yth.		Nama Barang	ACARBOSE
		No. Nota :		Banyaknya	
				Harga Satuan	
				Jumlah	
No	Nama Barang	Harga	Qty	Jumlah	
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
Terbilang :			Total :		Total Data
					0

Figure 1 Memorandum of Purchase of Goods

B. Waste Material Removal Procedure

The purchasing staff will check the availability of leftover materials in the warehouse. If such Material is available, such material shall be used. If the quantity required is more than the one in the warehouse, the Purchasing staff will immediately make the purchase but the amount is reduced by the amount of leftover material available (Safa et al., 2014). To carry out the expenditure of waste materials in the warehouse, the Purchasing staff will make a letter of expenditure of the remaining materials in three copies: the first duplicate for the archives, the second duplicate for the production part, the third

duplicate for the accounting and finance sections. The Purchasing Staff will immediately send the Letter of Expenditure of such residual materials to the parties already mentioned.

KATALOG BARANG FARMASI						
KODE BARANG	NAMA BARANG	JENIS	STOK AWAL	MASUK	KELUAR	STOK AKHIR
10001	ACARBOSE	TABLET			0	0
10002	ACYCLOVIR	TABLET	185	0	0	185
10003	ADALAT OROS	TABLET	10	0	0	10
10004	ALLOFAR 100	TABLET	4	0	0	4
10005	ALLOPURINOL	TABLET		0	0	0
10006	AMBEVEN	TABLET		0	0	0
10007	AMBROXOL	TABLET		0	0	0
10008	AMINOPHYLLINE	TABLET		0	0	0
10009	AMLODIPIN	TABLET	3	0	0	3
10010	AMOXICILLIN	TABLET		0	0	0
10011	ANTASIDA DOEN	TABLET		0	0	0
10012	ANTRAIN	TABLET		0	0	0
10013	APTOR	TABLET	335	0	0	335
10014	ARKAVIT-C	TABLET	2	0	0	2
10015	ASAM MEFENAMAT	TABLET	237	0	0	237
10016	ASPAR K	TABLET		0	0	0
10017	ASPIMEC	TABLET		0	0	0

Figure 2 form of leftovers in the warehouse

C. Merchandise Acceptance Procedure

After the merchandise is ordered to the supplier, the supplier will send the merchandise according to the previously agreed time. Merchandise is sent directly to the workshop not to the office. The merchandise will be received directly by the production staff. The production staff will match the material with a road letter or invoice received from the supplier and also a third duplicate order letter received from the purchase department. The road letter or three-fold invoice is addressed to one duplicate (original) for accounting and finance staff when they have made payments, double for accounting and finance staff before payment is made and will be exchanged for one (original) duplicate when payment occurs, third duplicate for production staff.

If suitable, the production staff will sign the accompanying road letter and make a merchandise acceptance letter as proof of receipt which will be given to the accounting and finance department. A triple road letter will be given to the production staff as a receipt, while the second duplicate will be given to the accounting and finance staff for the billing process. If the purchase is paid in advance, one duplicate (original) will be directly given to the accounting and finance staff.

If it does not match the material sent with the road letter or order letter, the production staff will contact the purchasing staff immediately. Then the purchasing staff will confirm to the supplier. The supplier will send the goods back along with the correct road letter in accordance with order.

BARANG MASUK				
TANGGAL	KODE BARANG	NAMA BARANG	JUMLAH MASUK	
		#N/A		0
		#N/A		
		#N/A		
		#N/A		

Figure 3 : Incoming Goods Form

D. Procedure for Recording Debts

Pt. DMA also sells the merchandise on credit to the customer once the material is received, the staff submits a duplicate receipt of both the amount and the merchandise acceptance letter that the recipient of the item has signed. If the payment is by check and current account, a proof of bank exit will be made. As per the policy of the company, payments are made every Wednesday. After the payment is made, the supplier will exchange a duplicate of the two road letters with the original road letter as proof that payment has occurred.

PT DMA					
				Grand Total	
				Bayar	
Batal		Simpan		Kembali	0
No Nama Barang Harga Banyaknya Jumlah					
1					

Figure 4 Item Sales Form

E. Financial Statements

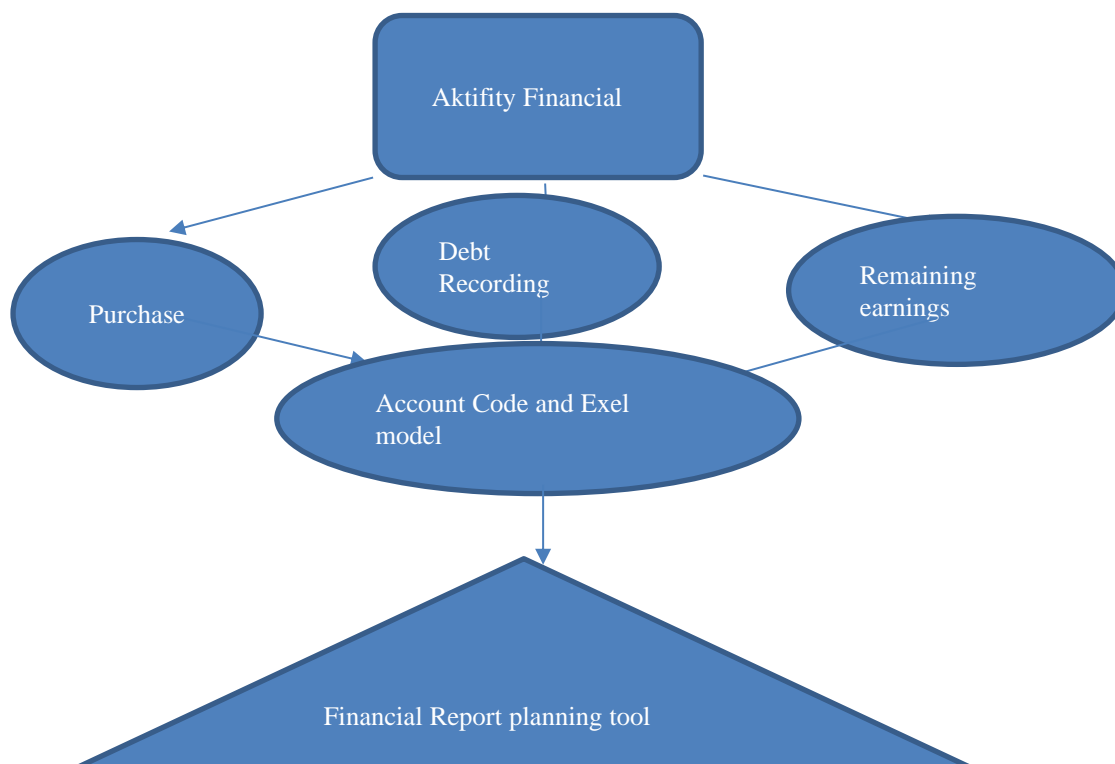
After completing the recording of all the accounting sections will pull these reports to be drawn in one chart that will form financial statements in the form of activity reports, financial positions.

PT. DMA				
LAPORAN AKTIVITAS				
Periode :				
KETERANGAN			KETERANGAN	
PENDAPATAN			BEBAN	
Pendapatan Penjualan Barang	-		Beban Penjualan Barang	-
Pendapatan Jasa Dokter	-		Beban Jasa Dokter	-
Pendapatan Jasa Travel	-		Beban Jasa Travel	-
JUMLAH PENDAPATAN USAHA	-		JUMLAH BEBAN USAHA	-
			JUMLAH AKTIVA BERSIH	-
			(PENDAPATAN USAHA - BEBAN USAHA)	

PT. DMA							
LAPORAN POSISI KEUANGAN							
PERIODE :							
KETERANGAN	AWAL PERIODE	PERIODE BERJALAN	AKHIR PERIODE	KETERANGAN	AWAL PERIODE	PERIODE BERJALAN	AKHIR PERIODE
AKTIVA				KEWAJIBAN			
Aktiva Lancar				Kewajiban Lancar			
K A S	-	-	-	HUTANG LANCAR	-	-	-
B A N K	-	-	-	HUTANG PEMBELIAN	-	-	-
Piutang	-	-	-	Hutang Pajak	-	-	-
PERSEDIAAN	-	-	-	Hutang Potongan	-	-	-
UANG MUKA	-	-	-	Hutang Pendapatan KSO	-	-	-
Jumlah AKTIVA LANCAR	-	-	-	KEWAJIBAN	-	-	-
AKTIVA TETAP				AKTIVA BERSIH			
JUMLAH AKTIVA TETAP				Jumlah AKTIVA BERSIH			
NCAR & AKTIVA TETAP				KEWAJIBAN DAN AKTIVA BERSIH			

Figure 5 Financial Statement Model

The design of the proposed system to solve the problem, as follows:
F. Activity Diagram



SIMPULAN

Based on the analysis and design of financial activities of the Purchase Cycle, recording of debts and service work at PT DMA, the following conclusions can be drawn. First, there must be a computerized system model excel in recording related to finance in order to avoid fraud in the financial process; also with the use of the system will speed up the neat recording process. Second, recording the stored and neat debts will remind how much the company owes in the future, can make it easier to calculate actual costs and increase internal control related to cash control owned by the company. Third, by using excel and financial statements, the company can reduce costs so as to reduce inefficiency which will have an impact on increasing the company's profits.

In the future, the company is certainly expected to be able to go into concern, and can estimate what strategic steps with accurate accounting data, therefore, the system used by the company requires adjustments, and continues to be developed so that the company's needs in the future can be met. Some suggestions that can be put forward are as follows. First, the company created a manual system towards computerized with excel methods for financial management as well as creating account codes for

information storage. Second, companies can develop other financial accounting modules, such as financial accounting revenue cycle, recitation cycle, production cycle, and financial cycle. Third, the system that is already running needs to be backed up regularly to prevent damage and data loss. Fourth, it is necessary to evaluate to find out if there are weaknesses or shortcomings of the information system so that the system can be repaired immediately.

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