

Implementation Of Using The Microsoft Office Excel Application For Simple Cash Flow Recording For Msmes Fostered By Ns Creative House

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Abstract.

Many companies use bookkeeping, but MSMEs are also in dire need of bookkeeping in their business. Bookkeeping does not have to be complicated and confusing. Simple bookkeeping is enough for small businesses to know the profit and loss earned. This research is intended to assist MSMEs in designing appropriate steps to be taken in the future and minimizing losses through the preparation of good bookkeeping using Microsoft Office Excel Applications. The crucial problem often found in MSMEs, especially the fostered partners of NS Creative House, is the problem of financial management. Due to the lack of ability of MSMEs owners to manage and record business finances, financial income and expenditure are not recorded clearly and neatly. After participating in this training, MSMEs fostered partners to become able to implement Microsoft Office Excel applications in doing simple records, which significantly affects business development. Through bookkeeping, MSMEs owners can see the condition and development of the business, including the company's profits and losses. With this, bookkeeping can be used as a benchmark for future business strategies.

Keywords: Implementation of Microsoft Office Excel, Cash Flow, and MSME

I. INTRODUCTION

Bookkeeping is a very important part of running a business. In many ways, bookkeeping is one of the essential tools for a company's growth and success. The business can avoid losses or bankruptcy by making neat and orderly financial records. Bookkeeping helps to map the amount of profit/loss, identify every transaction made, and see the financial condition and business taxation that can be used as business assessment material (1). Bookkeeping is vital in various lines of business. Because bookkeeping is closely related to financial matters, we have limited memory. Therefore we need a record system that is simple and easy to understand. Simple bookkeeping is not necessarily easy to understand because perhaps the information presented is insufficient. One method that is widely used in bookkeeping is to use Microsoft Office Excel. Although Microsoft Office Excel cannot update data automatically, Microsoft Office Excel provides various tools that are pretty important to complete a financial record, such as billing or transaction calculations (2). One of the problems that MSME business actors often overlook is financial management, including what happened to MSMEs who think that bookkeeping is not essential (3). Microsoft Office Excel provides many benefits to simplify calculations, especially in the case of bookkeeping. The functions available in Microsoft Office Excel, among others, can be used to calculate the number of incoming funds, the number of outgoing funds (Cash Flow), and balances, to recap finances every month. During the implementation of the activities, many MSME actors were not even able to use the functions available in Microsoft Office Excel to the fullest (4). Microsoft Office Excel is easy to access and use on straightforward devices, even if someone uses a cellular phone.

Therefore, this Microsoft office excels training activity is expected to help MSME movers use Microsoft Office Excel optimally and feel the benefits of implementing the ease of use of this application (5). Having skills in using Microsoft Office Excel is very helpful in carrying out business operations, even for SMEs. Because every day, MSMEs must produce datasets with a reasonably high volume, such as recording income and expenditure data (6). From the many data sources, Microsoft Office Excel can help make it easier to collect, analyze and operate the data quickly and easily to understand, even for beginners. In the

process of business development and achieving success, financial information is essential thing for MSMEs, especially in the use of simple bookkeeping applications (7). As an MSME business actor, it is necessary to understand basic knowledge related to financial management, including how cash flow works more comprehensively. According to Fortune's statistical data, at least 30% percent of small businesses go out of business because they run out of money. To avoid this, MSMEs need to know how to calculate cash flow for their financial arrangements before it is too late (8). By understanding cash flow, MSMEs will be helped to monitor how money comes in and goes out when carrying out daily operations. Every transaction made by the company in cash or cash equivalent is written in the cash flow statement. Its purpose is to track the status of business funds and keep the closing cash balance account at the end of the Accounting period (8). Recording financial statements using, is expected to improve understanding of good record keeping and the operation of Microsoft Office Excel. Modernizing financial reports using Microsoft Office Excel can provide convenience in preparing financial reports (9). MSME entrepreneurs need an understanding of simple bookkeeping to support business activities, so they can develop well in the future (10). Therefore, this research is beneficial for MSMEs who follow it.

II. METHODS

This study uses qualitative methods, with the data collection techniques used in this study using direct interviews and library research (11). The data collection both through websites, research articles, and written sources, both printed and electronic media, to clarify this research (12).

III. RESULT AND DISCUSSION

Because there are so many SME players who only rely on manual calculations to make financial reports, it can be challenging to control the liquidity of the business being run. The cash flow carried out in every transaction cannot be adequately controlled. If assisted by technology, at least it can ease the work of recording manuals for financial reports carried out by SMEs who are partners in this community service (13). It is necessary to develop existing applications to record cash flow financial statements more effectively and efficiently, such as using Microsoft Office Excel (14). Based on the explanation above, the researchers conducted training for MSMEs who were foster partners from NS Creative House to conduct training on implementing the Use of Microsoft Office Excel Applications for Simple Cash Flow Recording. The financial statements, which are still in the form of journal entries, balance sheets, and income statements, but are still implemented in a straightforward way, which the MSME partners usually carry out, will have a negative effect. It will be an obstacle for MSMEs to process financial records appropriately, accurately, and relevantly, and can hinder MSMEs from being able to access financial institutions (15). The first thing to do in Microsoft Office Excel is to start doing basic accounting systems such as making financial reports or bookkeeping so that MSMEs can find out the cash flow of their business. MSMEs must make seven financial books: cash flow, inventory, purchase, sales, cost, accounts payable and accounts receivable. The following is a more detailed explanation of 7 financial bookkeeping through Microsoft Office Excel:

1. Cash flow book to record the in and out of money in real terms in a period. The purpose of this cash flow statement is to provide an overview of management activities in operations, investments, and financing.

2. The inventory book is indispensable as a basis for compiling financial reports. If an error occurs at the time of recording, it will affect the accuracy of the financial statements. There are two methods for making inventory reports. Using the physical method, which requires the calculation of items that are still in existence at the date of preparation of the financial statements, and the perpetual (book) method, in which each type of inventory is made its account which is an inventory subsidiary ledger.

3. Purchase book, only purchases that are not paid in cash are recorded. This bookkeeping is filled in regularly according to the orderly time of purchase invoices. Meanwhile, invoice bookkeeping is carried out after receiving the goods listed in it and checking that the goods follow the order. The quantity or weight of the goods is as stated in the invoice and if the invoice calculation is correct.

4. A sales book, in which the sales of goods carried out in a certain period, could be one month, are recorded. These reports usually include copies of the invoices already made with a aim of matching the price and discount given to each product.

5. Book costs, record costs incurred during the production and marketing process, or overhead costs during the production, such as paying employees, electricity costs, telephone rental business premises, and the rest.

6. Accounts payable book is a book that contains reports of company debts that must be paid in a certain period to another person, institution, or company. Bookkeeping of this debt is necessary to find some nominal that the company has not paid its clients.

7. The accounts Receivable Book contains reports of outstanding payments. With this report, we can monitor how long the receivables have been uncollected so that we can speed up the receivables withdrawal period.

Here is how to do it through the Microsoft Office Excel Application. After the data is inputted through the data input menu, the journal display using the Microsoft Office Excel application will perform calculations automatically, and the financial report data will be presented as follows:

Table 1. General journal

Jurnal				
Oktober.. 2021		/ Oktober.. 2021		
Tanggal Oktober	Keterangan	Debet	Kredit	
	Modal Awal			
01-10-2021	Kas	95.000.000	0	
01-10-2021	Modal Pemilik	0	95.000.000	
	Sewa Kantor			
03-10-2021	Biaya Sewa Tempat Usaha	8.000.000	0	
03-10-2021	Kas	0	8.000.000	
	Telp / Internet			
10-10-2021	Biaya Telepon	500.000	0	
10-10-2021	Kas	0	500.000	
	Pendapatan			
12-10-2021	Kas	10.000.000	0	
12-10-2021	Pendapatan	0	10.000.000	
	Pengeluaran			
13-10-2021	Kas	7.000.000	0	
13-10-2021	Drive	0	7.000.000	
	Pinang Usaha			
15-10-2021	Pinang Usaha	33.000.000	0	
15-10-2021	Pendapatan	0	33.000.000	
	Bayar Utang			
17-10-2021	Kas	5.000.000	0	
17-10-2021	Utang Usaha	0	5.000.000	
	Pembayaran Atas Jasa			
22-10-2021	Kas	20.000.000	0	
22-10-2021	Pinang Usaha	0	20.000.000	
	Listrik dan Air			
25-10-2021	Biaya Listrik	1.500.000	0	
25-10-2021	Kas	0	1.500.000	
	Gaji			
30-10-2021	Biaya Gaji Karyawan	25.000.000	0	
30-10-2021	Kas	0	25.000.000	
Total		205.000.000	205.000.000	

In the journal menu above, an illustration of financial transactions is displayed during the current one-month period. Then after that, the general ledger view of the journal entries is shown in the table below:

Table 2. Ledger

Buku Besar				
Oktober.. 2021		/ Oktober.. 2021		
Tanggal	Keterangan	Debet	Kredit	Saldo
Oktober				
01-10-2021	Modal Awal	95.000.000	0	95.000.000
03-10-2021	Sewa Kantor	0	8.000.000	87.000.000
10-10-2021	Telp / Internet	0	500.000	86.500.000
12-10-2021	Pendapatan	10.000.000	0	96.500.000
13-10-2021	Pengeluaran	7.000.000	0	103.500.000
17-10-2021	Bayar Utang	5.000.000	0	108.500.000
22-10-2021	Pembayaran Atas Jasa	20.000.000	0	128.500.000
25-10-2021	Listrik dan Air	0	1.500.000	127.000.000
30-10-2021	Gaji	0	25.000.000	102.000.000
Sub Total		137.000.000	35.000.000	
Total		102.000.000	0	102.000.000

After compiling the general ledger, MSMEs are also taught to make profit/loss reports for the same period recording an example of a profit/loss table as below:

Table 3. Profit/Loss Statement

← Laba Rugi		
Oktober..	2021	/ Oktober.. 2021
Oktober 2021		
Pendapatan		
Pendapatan	43.000.000	
Pendapatan Bersih		43.000.000
Harga Pokok Penjualan		
LABA / RUGI KOTOR		43.000.000
Biaya Penjualan		
Total Biaya Penjualan		(0)
Biaya Admin dan Umum		
Biaya Gaji Karyawan	(25.000.000)	
Biaya Telepon	(500.000)	
Biaya Listrik	(1.500.000)	
Biaya Sewa Tempat Usaha	(8.000.000)	
Total Admin dan Umum		(35.000.000)
Pendapatan Diluar Usaha		
Total Pendapatan Diluar Usaha		0
Biaya Diluar Usaha		
Total Biaya Diluar Usaha		(0)
LABA / RUGI BERSIH		8.000.000
TOTAL LABA / RUGI BERSIH		8.000.000
RATA-RATA LABA / RUGI BERSIH		8.000.000

After compiling the income statement, MSMEs are taught to prepare a trial balance. A trial balance is needed so that we can find out the position of the financial statements for a specific accounting period. The trial balance report is shown below:

Table 4. Trial balance

← Neraca Saldo		
Oktober..	2021	/ Oktober.. 2021
Oktober 2021		
Perkiraan	Debet	Kredit
Kas	102.000.000	0
Piutang Usaha	13.000.000	0
Utang Usaha	0	10.000.000
Modal Pemilik	0	95.000.000
Prive	0	7.000.000
Pendapatan	0	43.000.000
Biaya Gaji Karyawan	25.000.000	0
Biaya Telepon	500.000	0
Biaya Listrik	1.500.000	0
Biaya Perlengkapan	5.000.000	0
Biaya Sewa Tempat Usaha	8.000.000	0
Total	155.000.000	155.000.000

Along with the times, the ability of MSMEs to compile financial reports is increasingly needed because more and more businesses, both small and large scale, need to have the ability to implement the use of simple financial statement preparation applications. The applications such as Microsoft Office Excel or other accounting applications are needed. MSMEs get access to banking institutions, one of which is because financial reports have not been adequately prepared, so MSMEs cannot report their financial cash flow correctly. This aspect causes losses for MHM itself. In addition, the main problem that often occurs is the lack of ability to manage finances, both from cash flow, stock of goods, and other resources. Therefore, an accounting function is needed as modernization develops at this time. The accounting function is increasingly important and helpful for MSME companies in carrying out financial reporting activities. The Microsoft Office Excel application can provide some information to MSMEs and external parties such as banking, which can be used as a reference for financial policies in a company/MSME (16). Accounting policies must also be accountable to internal and external parties of the company because they are related to the finances of a company / MSME.

IV. CONCLUSION

From the discussion above, it can be concluded that the research aims to provide training to MSMEs, especially those who have not used the Microsoft Office Excel application to utilize and implement Microsoft Office Excel. The Microsoft Office Excel application used in this study is a series of problem-solving-based efforts, namely, raising the topic of implementing an application to solve financial reporting problems in MSMEs. In making the cash flow report, initially, the MSME Partners fostered by Ns Creative House did the bookkeeping manually. After being trained in using the Microsoft Office Excel application, they felt helped so that the Cash Flow report became more effective and efficient. After using the Microsoft Office Excel application, it is hoped that the data can facilitate the processing of financial reports and shorten the time for processing financial reports. It is expected to minimize errors in recording and making reports, the time used is efficient, and the resulting data is accurate.

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