

## Accounting System for MSME Development

**Noviani**

Universitas Pembangunan Panca Budi  
Email: [noviani.pancabudi@gmail.com](mailto:noviani.pancabudi@gmail.com)

**Heriyati Chrisna**

Universitas Pembangunan Panca Budi  
Email: [heriyatichrisna@dosen.pancabudi.ac.id](mailto:heriyatichrisna@dosen.pancabudi.ac.id)

**Hernawaty**

Universitas Pembangunan Panca Budi  
Email: [hernawaty@dosen.pancabudi.ac.id](mailto:hernawaty@dosen.pancabudi.ac.id)

Corresponding author: [noviani.pancabudi@gmail.com](mailto:noviani.pancabudi@gmail.com)

**Abstract.** *This study aims to provide input to MSMEs in the village of Klambir Lima Kebun Deli Serdang. Regarding the importance of using an accounting system and making work much easier and smoother. This study uses qualitative data with conducted secondary data and primary data taken from Klambir Lima Kebun Village. Research result it is hoped that it can be utilized for use in MSMEs. The results of this research describing the easiest system for Klambir five village SMEs is HUI POST which is the easiest to apply by Kelambir Lima MSMEs users, especially Loundri businesses.*

**Keywords:** *Accounting system, Klambir Lima Kebun Deli Serdang*

### INTRODUCTION

Indonesia is trying to recover to rise again. One acceleration of economic development is by participating in building MSMEs in Indonesia. In Indonesia, North Sumatra is one area that has many MSMEs In helping accelerate the Indonesian economy, it must be able to keep up with the global era which makes using the system easier. The accounting system built for the organization is inseparable from the participation and readiness of human resources who operate a system. A trusted system will make it easier for an organization to speed up system input which will later generate data for decision-making and time efficiency in the organization. The phenomenon that occurs in SMEs in North Sumatra is a lack of understanding of MSMEs actors in operating the system provided. The perpetrator's SMEs do not use the accounting system much. With a system, accounting should make it easier for SMEs to run their business. This research is an explanation of making a series of accounting systems for MSMEs later MSMEs actors

will be directed to use the accounting system that has been provided by the play store provider in the form of community service in MSMEs actors.

## **LITERATURE REVIEW**

Zaki Baridwan (2015: 4) suggests that a system is a unit consisting of parts called subsystems that are related with the aim of achieving certain goals.

According to Syaiful Bahri (2016:2) Accounting is the art of recording, classifying, summarizing, and reporting on a transaction in a manner in such a way, systematically in terms of content, and based on generally recognized standards.

According to Mulyadi (2016:3) the accounting system is a form of organization, that coordinated records and reports in such a way as to provide the financial information needed by management in management.

## **RESEARCH METHOD(S)**

Research procedure this study uses qualitative research data by making stages are as follows:

1. The accounting system is made based on observations and adjusted accordingly with custom applications. observations from primary data and secondary.
2. The system provided is tailored to the needs of the intended for SMEs.
3. After the research is completed, it will be continued with dedication

## **FINDINGS AND DUSCUSSION**

Today's information systems have an important role in the progression of organizations including in the business world. Problems that often arise in small and medium-scale trading businesses, among others, on a transaction system that is still done manually by relying on paper for archiving data companies. Of course, this will make it difficult to control data transactions and financial reports. An application system is needed that can help process transaction data along with reports that can provide useful information useful for interested parties to solve the problem.

Accounting information systems broadly not only provide a recording system but is a system used to process financial information so as to produce data that is competent and critical and can be analyzed more to continue to develop the company in the future.

Even if it's the type of company small and medium scale, with clear standards and procedures, tools will be formed as useful measures for monitoring company performance. And vice versa, without tools and clear measurement, the company will not be quick to follow up on developments or the decline of the company. Evidently, with the presence of business owners SMEs that have implemented accounting information systems in their businesses are able to make the business obtain convenience not only for convenience credit from creditors (Banks) but also for controlling assets, liabilities, and capital as well as income planning and efficiency. Development of Accounting Information Systems in SMEs Development of accounting information systems for SMEs needs to be done and More emphasis on presenting information in the form of financial reports required for the decision-making process related to business operations. which element will be built covering the management of daily transactions starting from the standard form, either for cash inflow and disbursement systems, recording methods, and classification so that standardized financial reports are prepared. Report Standard financial services are intended for various interests, both internal and external. In addition, the system built is expected to provide protection of SMEs assets through internal control system (SPI) procedures.

## **CONCLUSION AND RECOMMENDATION**

System engineering desired by LONDRI MSMEs From several interviews with Londri MSMEs in the village of Kelambir Lima they often have difficulty calculating and keeping cash management recordslondri. they often misrecord and know the customers who are in the wrong not in customer transaction payments. From the results of observations of researchers, An easy-to-use application for online cash management is Pos Pos. hui postin managing customer clothing, managing t-shirts, and checking financial reports anywhere. From the data collected that all owners.

MSMEs need a system application that is very easy to use and not expensive cost. For the hui post application, it costs Rp. 60,000 per month and buy a mini printer for Rp. 350,000 to make it easier for SMEs to manage laundry. HUI POS is a cashier software application that makes it easy to manage a laundry business. Where can you check your bookkeeping? Just. With lightweight applications, HUI can help implement system digitization in accordance with the times.

MSMEs actors often experience difficulties in managing management londry, for this reason, there is a need for a system that can be used by MSMEs actors so which makes it easier for MSMEs actors to manage londry. Actually, there are many paid and free applications for SMEs. it's just that there is no socialization in informing which application MSMEs should use.

There is a need for research that examines the accounting system that can be used by MSME actors and disseminated to MSMEs so that they are Indonesian and can be more advanced by following digitalization for the development of MSMEs

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