

## Practical Bookkeeping Techniques Using Malindo EZ Accounting for Karnival Niaga Project at Kolej Komuniti Selayang

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### Abstract

The Karnival Niaga Project is part of the entrepreneurship module for students at Kolej Komuniti Selayang, Selangor, Malaysia. This project is carried out in the third semester before students undergo industrial internships. The project's initiative allows students to explore various types of businesses, with a primary focus on the food and beverage sector. After graduation, some graduates of this program choose to develop the businesses they initiated during the Karnival Niaga Project. However, challenges arise due to the lack of fundamental understanding of accounting during the project's execution. Understanding financial and accounting aspects is crucial for business growth, but this is not taught to the students. This is what prompted the outreach team from the Accounting Department of Politeknik Negeri Padang to conduct a community service activity titled "Practical Bookkeeping Techniques for Karnival Niaga Project." The goal of this activity is to provide a stronger understanding of basic accounting concepts to the participants of the Karnival Niaga Project so that they can manage their businesses more efficiently and sustainably. Participants in the training are given an understanding of common business transactions, such as initial investment activities, the purchase of fixed assets, the purchase of raw materials inventory, product sales, employee salary payments, and other company-related expenses. From this recorded series of transactions, journal reports, general ledgers, trial balances, balance sheets, and income statements can be generated. The presence of financial statements will help business owners assess their business performance, whether they have achieved their desired profits, whether the expenses incurred have been effective, and whether they can use this information as a basis for decision-making, such as setting sales targets or expanding their business.

**Keywords:** Bookkeeping, Malindo EZ Accounting, Karnival Niaga, KKSY, PNP

### 1. Introduction

Kolej Komuniti Selayang (KKSY) was established on March 16, 2003, and was initially located in the Gombak Technical Secondary School building until August 15, 2006. Subsequently, KKSY moved to its main campus on Persiaran Pegawai, KM16, Jalan Ipoh, near the Selayang Sessions Court and Magistrates Court on August 16, 2006. With a total area of 10,567.910 square meters / 18,615.556 square meters, KKSY can accommodate 600 students per intake session. To make KKSY a competitive Technical and Vocational Education and Training (TVET) institution, important concepts have been integrated into KKSY's vision to

become an "exceptional TVET institution," in line with its motto, "Creative, Dynamic, Inspired".

Currently, KKSY offers 7 courses: Diploma in Game Art, a Culinary Program, a Basic Culinary Program, a Pastry Program, a Hotel Operations Program, an Interior Design Program, and a Fashion and apparel Program. KKSY students are exposed to the latest industry trends and practices to produce holistic, entrepreneurial, and well-balanced graduates. Students also use a practical approach to address various issues and situations through project-based research.

In addition to offering Diploma and Certificate pathways to high school graduates, KKSY also provides short courses under the Lifelong Learning Unit. These short courses are open to all Malaysian citizens without age restrictions, serving as a platform for lifelong learning by providing skills training based on industry demand and current needs. The courses offered are designed to update knowledge and build skills in using new media technologies, staying relevant as industries evolve within the local community.

Every year, KKSY organizes the Karnival Niaga Project, which is part of the entrepreneurship module for students in the Certificate in Interior Design program at Selayang Community College, Selangor, Malaysia. This project takes place in the third semester before students undergo their industrial internship. The project initiative allows students to explore various types of businesses, with a primary focus on the food and beverage sector. Within the scope of this project, students offer a variety of products such as nuggets, crisps, steamed buns, chicken wraps, and baby pancakes. Their target market consists of lecturers and students within the Kolej Komuniti Selayang environment. The startup capital is obtained through financial collaboration among team members, comprising four students, with profits distributed according to the agreed terms.

After graduation, several graduates of this program choose to expand the businesses they previously initiated during the Karnival Niaga Project. The experience of managing the project serves as an impetus for them to advance their businesses. However, challenges arise due to a lack of fundamental understanding of accounting during the project implementation. Understanding financial and accounting aspects is crucial for business growth, but this is not taught to students.

The need for financial literacy and accounting is fundamentally recognized by the teaching staff at Kolej Komuniti Selayang. However, due to the absence of a specific program of study that supports financial and accounting understanding for students, there have been no concrete efforts to provide financial literacy and accounting education to these aspiring entrepreneurs up to this point. Based on the description above, we can see that the partner's issue is a lack of fundamental understanding of accounting needed to manage their businesses. To address this issue, we propose the following problem-solving solutions:

1. Designing the Malindo EZ Accounting application. The Malindo EZ Accounting application is an Ms-Access-based application, specifically designed for the needs of small businesses. We chose the name Malindo to signify the collaboration between Malaysia and Indonesia. "EZ" (pronounced as "easy") indicates that this application is easy to use. With this application, users can record their financial transactions and generate financial reports to assess their business performance.

2. Providing accounting training at KKSY. The PNP's Accounting Department's community service team will provide basic accounting training as well as hands-on training on operating the Malindo EZ Accounting application directly at the main campus of Kolej Komuniti Selayang in Selangor, Malaysia.
3. Providing the Malindo EZ Accounting application to KKSY. The Malindo EZ Accounting application will be handed over to Kolej Komuniti Selayang for widespread use.

## **2. Theoretical Background**

The Malindo EZ Accounting application is developed using the Microsoft Access platform. Microsoft Access is a database management system (DBMS) created by Microsoft that combines the relational Access Database Engine (ACE) with a user-friendly graphical interface and software development tools. Microsoft Access stores data in its format, which is based on the Access Database Engine. It can also import data directly from other applications and databases.

Software developers, data architects, and power users can use Microsoft Access to create application software. Similar to other Microsoft Office applications, Access supports Visual Basic for Applications (VBA), an object-based programming language. VBA can reference various objects, including legacy Data Access Objects (DAO), ActiveX Data Objects, and many other ActiveX components. Visual objects used in forms and reports expose their methods and properties in the VBA programming environment, allowing for extensive customization. VBA code modules can declare and call Windows operating system operations as well.

In addition to using its database storage file, Microsoft Access can also serve as the front-end interface while other products act as back-end data sources, such as Microsoft SQL Server or non-Microsoft products like Oracle and Sybase. A single Microsoft Access Jet Database (in ACCDB and MDB formats) can connect to multiple back-end sources. Similarly, some applications, such as Visual Basic, ASP.NET, or Visual Studio .NET, use the Microsoft Access database format for their tables and queries. Microsoft Access can also be integrated with other technologies like Microsoft Excel, Microsoft Outlook, Microsoft Word, Microsoft PowerPoint, and ActiveX controls.

Access tables support various standard field types, indices, and referential integrity features, including cascading updates and deletes. Access also provides a query interface, forms for data input and display, and reports for printing. The underlying Access database is multi-user and handles record-locking. Repetitive tasks can be automated using macros with point-and-click options. Additionally, databases can be placed on a network, allowing multiple users to share and update data without interfering with each other's work. Data is locked at the record level, a significant difference from Excel, which locks entire spreadsheets.

Microsoft offers template databases within the program and for download from its website. These templates provide predefined tables, queries, forms, reports, and macros to enhance a database. While database templates support VBA code, Microsoft's templates do not include VBA code. Programmers can create solutions using VBA, which is similar to Visual Basic 6.0 (VB6) and is used across Microsoft Office programs like Excel, Word, Outlook, and

PowerPoint. Most VB6 code, including Windows API calls, can be used in VBA. Power users and developers can extend basic end-user solutions into professional solutions with advanced automation, data validation, error handling, and multi-user support.

The number of simultaneous users supported depends on factors such as data volume, tasks being performed, usage level, and application design. Generally, accepted limits are solutions with 1 GB or less of data (though Access supports up to 2 GB) and can perform well with 100 or fewer concurrent connections (it supports up to 255 concurrent users). This capability is suitable for departmental solutions. In multi-user scenarios, it is recommended to "split" the Access application, with tables stored in a back-end file on a shared network folder and application components (forms, reports, queries, code, macros, linked tables) in a front-end file. Each user receives their own copy of the front-end file.

Microsoft Access can scale to support more data and users by linking to multiple Access databases or using a back-end database like Microsoft SQL Server for enterprise-level solutions. Before Access 2010, its role in web development was limited. User interface features like forms and reports only worked in Windows. In versions 2000 through 2003, Access had a feature called Data Access Pages that could create publishable web pages, but these are no longer supported. The Jet Database Engine, core to Access, can be accessed through technologies like ODBC or OLE DB. The data (tables and queries) can be accessed by web-based applications developed in ASP.NET, PHP, or Java. With the use of Microsoft's Terminal Services and Remote Desktop Application in Windows Server 2008 R2, Access applications can be hosted for web access, although this technique may not scale as well as traditional web applications.

Users can create tables, queries, forms, and reports and link them together with macros. Advanced users can use VBA to create solutions with advanced data manipulation and user control. Access also offers report creation features that can work with any data source accessible by Access.

One of the benefits of Access for programmers is its compatibility with SQL (Structured Query Language). Queries can be viewed graphically or edited as SQL statements, and SQL statements can be used directly in Macros and VBA Modules to manipulate Access tables. Users can mix and use both VBA and Macros for programming forms and logic. Access also offers object-oriented possibilities. VBA can also be included in queries.

Microsoft Access is a file server-based database and does not implement features like database triggers, stored procedures, or transaction logging, which are typical of client-server relational database management systems (RDBMS). However, Access 2010 introduced table-level triggers and stored procedures within the ACE data engine, reducing the need for a client-server database system to use stored procedures and table triggers. Access tables, queries, forms, reports, and macros can now be developed specifically for web-based applications in Access 2010, and its integration with Microsoft SharePoint 2010 is greatly improved.

### **3. Methods**

The methods of activities to be carried out in addressing partner issues involve the use of discussion and training in implementing practical bookkeeping techniques for students participating in the Karnival Niaga Project. The following outlines each of these methods:

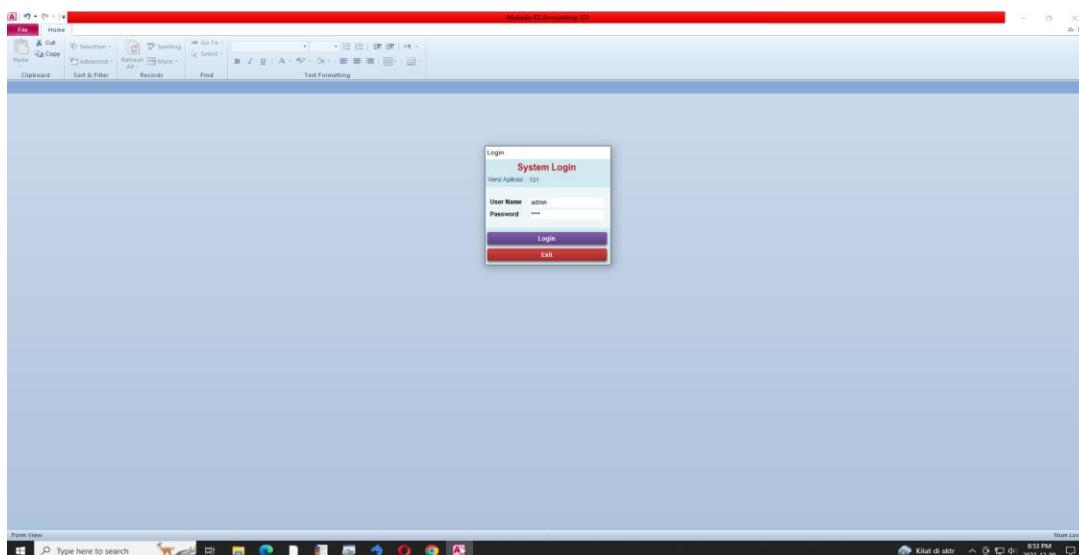
1. Discussion: This method is conducted to gather information about the Karnival Niaga Project activities organized by Kolej Komuniti Selayang, including who the participants are, their educational backgrounds, and their business fields. Furthermore, the team also gathers information about the technical problems faced by partners in managing small business bookkeeping. From the results of these initial discussions, the team can formulate the appropriate training methods and materials, as well as design accounting applications that are suitable for the participants' business characteristics.
2. Training: The training method will be provided by the team, with the expectation that participants will be able to understand accounting concepts, know how to record transactions in their businesses, and operate the designed application to generate financial reports that comply with applicable standards after the program concludes.

#### 4. Results

The Practical Bookkeeping Techniques training is provided by the PNP Accounting Department community service team to the participants of the Karnival Niaga Project at Kolej Komuniti Selayang. The training activities take place at the Kolej Komuniti Selayang campus, located at Jalan Ipoh, KM16, Persiaran Pegawai, 68100 Batu Caves, Selangor, Malaysia. The training is conducted in two sessions, with the first session explaining the basic concepts of accounting and the process of preparing financial reports. In the second session, participants learned how to use the Malindo EZ Accounting application.

The first session on accounting introduction was presented by the head of the team, Mr. Hidayatul Ihsan. The discussion began with the concept of accounting, double-entry bookkeeping methods, and examples of common transactions typically found in small businesses, especially in food product sales.

The second session on how to operate the Malindo EZ Accounting application was conducted by Mr. Firman Surya. The explanation in this session covered how to log in to the application, then demonstrated the chart of accounts of a small company, particularly showing how to input transactions into the application and explaining how to generate financial reports at the end of the period. Here is a display of the Malindo EZ Accounting application:



**Fig. 1: Login menu**

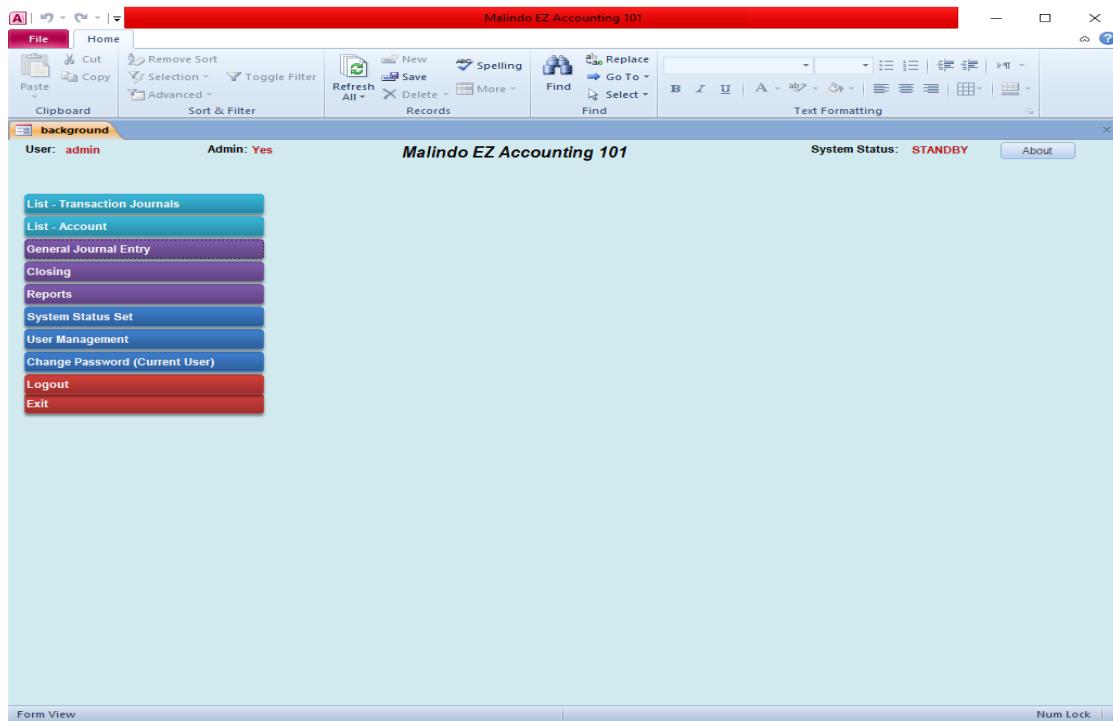


Fig. 2: The main menu

**Daftar Akun**

### List - Accounts

Acc. Code	Account Name	Acc. Type
101-00.001	Cash on Hand	Asset
101-00.002	Banks	Asset
103-00.001	Account Receivables	Asset
104-00.001	Supplies	Asset
106-00.001	Prepaid Insurances	Asset
106-00.002	Prepaid Rent - Vehicles	Asset
106-00.003	Prepaid Rent - Building	Asset
111-00.001	Land	Asset
111-00.002	Buildings	Asset
111-00.003	Emplacements	Asset
111-00.004	Vehicles	Asset
111-00.005	Furnitures	Asset
111-00.006	Tools	Asset
111-00.007	Equipments	Asset
111-00.999	Aset Tetap dalam Pembangunan	Asset
112-00.001	Accum. Depr. Buildings	Asset
112-00.003	Accum. Depr. Emplacement	Asset
112-00.004	Accum. Depr. Vehicles	Asset
112-00.005	Accum. Depr. Furnitures	Asset
113-00.001	Accum. Depr. Tools	Asset
113-00.002	Accum. Depr. Equipments	Asset
114-00.001	Hibah A	Asset
114-00.002	Hibah B	Asset
201-00.001	Account Payables	Liability
201-00.002	GST Payable	Liability
201-00.003	Salary Payable	Liability

Fig. 3: Chart of Account

**f\_ju\_header**

**General Journal**

Document: JU002       Closing Entry      user: admin

Date: 09-Dec-23

Description: BANK LOAN

Acc. Code	Account	mutasi	nominal	memo
101-00.002	Banks	DEBIT	450,000,000.0	
202-00.001	Bank Loans	CREDIT	450,000,000.0	
*			0.0	

Record: 1 2 3 of 3  No Filter  Search

TOTAL DEBIT      TOTAL CREDIT

Post Transaction

450,000,000      450,000,000

**Fig. 4: General Journal Entry**

**F\_MENU\_LAPORAN**

**Reports**

Begin Date: 09-Dec-23      Last Year Closing Date: 09-Dec-23

End Date: 09-Dec-23

Account:

**Journal Report**      **Profit Loss**  
**General Ledger Report**      **Balance Sheet (Detail)**  
**Trial Balance (Print Preview)**

**Fig. 5: Report Menu**

R_LAP_POSISI_KEUANGAN_ALL		X
Malindo EZ Accounting		Tanggal Cetak: 2023-12-09 8:55:40 PM
		Page 1 of 1
<b>Balance Sheet</b>		
For period ended on: 2023-12-09		
<b>Asset</b>		
Cash on Hand	1,400,000	
Account Receivables	600,000	
<b>Total Asset</b>		<b>2,000,000</b>
<b>Equity</b>		
Equity	1,500,000	
<b>Total Equity</b>		<b>1,500,000</b>
<b>Profit Current Period</b>		<b>500,000</b>
<b>Total Aset</b>		<b>2,000,000</b>
<b>Total Liability and Equity</b>		<b>2,000,000</b>
<i>*** End of Report ***</i>		

**Fig. 6: Balance Sheet**

R_LAP_AKTIVITAS_ALL		X
		Tanggal Cetak: 2023-12-09 8:55:59 PM
		Page 1 of 1
<b>Malindo EZ Accounting</b>		
<b>PROFIT LOSS</b>		
Period : 2023-08-01 Until 2023-12-09		
<b>Income</b>		
Sales	600,000	
<b>Total Income</b>		<b>600,000</b>
<b>Expense</b>		
Salary Expense	(100,000)	
<b>Total Expense</b>		<b>(100,000)</b>
<b>Profit</b>		<b>500,000</b>
<i>*** End of Report ***</i>		

**Fig. 7: Income Statement**

## 5. Conclusion

Based on the descriptions in the previous chapters, several conclusions can be drawn, namely:

1. The International Scientific and Technological Cooperation (PIKI) activities conducted by the PNP Accounting Department community service team aim to provide knowledge and understanding of basic accounting concepts and transaction recording in small businesses for the participants of the Karnival Niaga at Kolej Komuniti Selayang.
2. The implementation of activities begins with the identification process of partner issues, and preparation of materials, and continues with the implementation of activities at the partner's location.
3. The implementation of activities takes the form of training on the fundamentals of accounting and the preparation of financial reports using the Malindo EZ Accounting application based on Microsoft Access.
4. Participants of the Karnival Niaga at Kolej Komuniti Selayang have a strong desire to record their business financial transactions to generate financial reports using the Malindo EZ Accounting application.
5. Kolej Komuniti Selayang, as the partner, greatly anticipates the continuity of the International Scientific and Technological Cooperation (PIKI) program in the future.

## Acknowledgements

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