THE CHALLENGES OF DEVELOPING AND IMPLEMENTING ACCURATE ACCOUNTING

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Abstract

This study aimed to identify the challenges in developing and implementing Accurate Accounting (AA) at CV Kajeye Food. The research employed an applied qualitative methodology. The findings revealed obstacles related to the collection of historical data, as the company lacked complete records of previous transactions due to frequent neglect of transaction recording. Efforts are needed to gather historical data to compile AA. Another challenge pertains to understanding the importance of accounting and financial records, requiring time to educate and convince the owner of CV Kajeye Food about the utilization of the AA program in business activities. To date, the owner has been more focused on daily business operations and lacks an accounting background.

Keywords: Financial Statements, Transactions, Recording, Accurate Accounting

INTRODUCTION

Micro, Small and Medium Enterprises (MSMEs) refer to businesses run by individuals or business entities on a small scale. The role of MSMEs in the Indonesian economy is very large and crucial. The government recognizes the significance of MSMEs in driving the Indonesian economy to improve people's welfare. A small business has the potential to become big one day. To develop a business to a larger scale, planned efforts are needed. Even though it seems simple, careful business planning is the key to success in business growth. Preparing a business plan can help organize work in a more systematic and timely manner, while also ensuring financial viability to avoid unnecessary waste.

Accounting practices can vary in form, influenced by the differences in principles applied in each type of business. Accounting often relies solely on memory, as observed in Colimah et al's (2019) research at Warung Makan GK. Accounting practices are carried out with simple manual recording, which is based on the understanding of owners and employees, as seen in the Sayangan Business in Kebakalan Village (Fitriyyah et al., 2020). Accounting recording has moved to application platforms such as Microsoft Excel for preparing financial reports, which includes recording, classification, summary and journal processes (Suharyono, 2021), where this recording process aims to facilitate the management of the company's financial position and control the resulting financial reports (Sugeng, 2023).

MSMEs use memory as a form of accounting practice, even without formal recording (Colimah et al., 2019). Other forms of MSMEs have implemented accounting practices in their daily activities, such as recording cash in and out, even though they may not realize that these actions are part of accounting. The main obstacle is the perception that accounting is a complex bookkeeping system and may not be suitable for their business scale (Colimah et al., 2019).

Financial reports that comply with applicable standards and are accurate are usually prepared as part of business development. The report provides information about the financial performance of the company or MSME, which is needed for decision making by management.

This is an accountable benefit for companies or MSMEs (Mubarok & Rachmat, 2020). The Indonesian Accountants Association (IAI) has developed accounting standards that suit the characteristics of MSMEs through the Financial Accounting Standards Board (DSAK). In 2009, DSAK ratified the Accounting Standard for Entities Without Public Accountability (SAK ETAP), but it is difficult to apply to MSMEs. Therefore, IAI has prepared Accounting Standards for Micro, Small and Medium Entities (SAK EMKM) to facilitate the preparation of financial reports according to standards (Sussanto & Ainy, 2019).

Technological developments in the current era of globalization are very rapid. One familiar example of technological progress is electronic media. Through electronic media, everything becomes easier in receiving information, processing data starting from input, output, to outcomes, as well as making decisions resulting from processing this data. One example is making financial reports using accounting software. The use of accounting software is very necessary for companies and small businesses. In preparing financial reports, precision, thoroughness and accuracy are needed so that the financial reports can be trusted by the public (Khotmi & Amrul, 2017).

Accurate Accounting is an accounting software that is used to make it easier to manage financial data, produce financial reports, balance sheets and profit/loss reports quickly and accurately (Muryani, 2020). The comparison between Accurate Accounting and MYOB is as follows: for inventory, MYOB uses the Moving Average method, while Accurate Accounting uses the First In First Out (FIFO) and Average methods. MYOB does not have a SPT tax filling feature, while Accurate Accounting has this feature. Accurate Accounting also provides two language options, namely Indonesian and English.

Much research has been carried out regarding Accurate Accounting applications and focuses on application implementation. For example, research from Mahardika et al. (2019) shows that the preparation of financial reports for Fresh Fish MSMEs does not comply with applicable regulations. Research from Ulfaningrum & Atmoko (2020) shows that the Accurate Accounting 4 Enterprise application is very helpful in preparing financial reports for KUBE Batik Srikandi Keki with more accurate and valid results. Research from Sugeng (2023) shows that there are no obstacles in implementing Accurate online software at CV. Sumber Tani Kediri. If previous research focused on the application of Accurate Accounting software, this research will present challenges during the process of developing and implementing Accurate Accounting software in preparing financial reports. The aim of this research is to identify and analyze the challenges faced during the process of developing and implementing Accurate Accounting software in preparing CV Kajeye Food's financial reports. In the process, it will be revealed: 1) technical problems that arise during the installation, configuration and use of Accurate Accounting software; 2) identify factors that support the successful implementation of Accurate Accounting software as well as obstacles that hinder its optimal use; 3) develop practical recommendations for companies and SMEs in optimizing the use of Accurate Accounting software, including user training, system adjustments and change management strategies. With these objectives, it is hoped that this research can make a significant contribution to the literature regarding accounting software implementation and help companies and SMEs overcome the challenges they may face when adopting technology.

METHOD

This type of research is applied qualitative and descriptive research. According to Indriantoro and Bambang (2014:24) applied research is a type of research that emphasizes solving practical problems. The main goal of applied research is to find a solution to a problem.

So applied descriptive research is research that aims to solve everyday problems based on data where this research is carried out by collecting data, identifying, compiling and interpreting financial reports. The data collection technique in this research is by using interviews, observation and documentation. Interview conducted with Mr. Ir. Kristiawan as the owner of CV Kajeye Food and Mr. Effendi as the production department of CV Kajeye Food.

Data processing and analysis was carried out to determine the challenges of developing and implementing Accurate Accounting. The data obtained in the research takes the form of data collection and interviews from informants which will then be processed and analyzed to draw conclusions. The data that has been obtained will be presented in the form of interview text and documentation, then the data will be interpreted to obtain conclusions. This research explains the challenges of developing and implementing Accurate Accounting Version 5 in preparing financial reports. Based on the explanation above, the researcher will explain the sequence of activities carried out during the implementation process using the Accurate Accounting computer application program. This process more or less includes: 1) Identifying developments in preparing financial reports; 2) Implementation in the Accurate Accounting Application.

RESULTS AND DISCUSSION
Development of Accurate Accounting Application at CV Kajeye Food
In preparing financial reports using Accurate Accounting Version 5, there are several stages that must be carried out to make the preparation easier, namely as follows:
1) Collect all types of data related to CV Kajeye Food and financial reports, such as business name, product list, supplier list, distributor list, sales and purchase transactions, and production process records.
2) Create a company file and fill in the Kajeye Food CV information.
3) Fill in the data required at the start of the quick setup such as account list and initial balance, customer list, supplier list, and so on.
4) Enter sales transactions, purchases and production processes according to the data provided.
5) Presenting the financial position report and profit and loss statement for November – December 2022.

*Accurate Accounting*implemented at CV Kajeye Food during the period November – December 2022. To make it easier to operate the Accurate Accounting application. The steps for implementing Accurate Accounting Version 5 are as follows:
A. Create a Company Profile
Before starting a transaction, Accurate requires you to fill out a company profile first. So the initial steps taken in creating a company profile are as follows:
1) Open the Accurate Accounting Version 5 application on the desktop. Next, to create a new company file, select Create New Company Data as shown in Figure 1.

Figure 1 View*Welcome to Accurate*
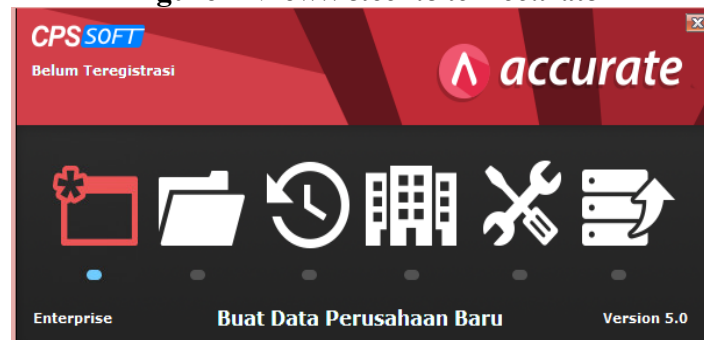
2) After clicking the Create New Company Data button in the Welcome to Accurate display, the next step is to click the Local check box in the Create Database form. Then select the folder where the data will be placed, then type the file name in the desired folder. Then click OK.

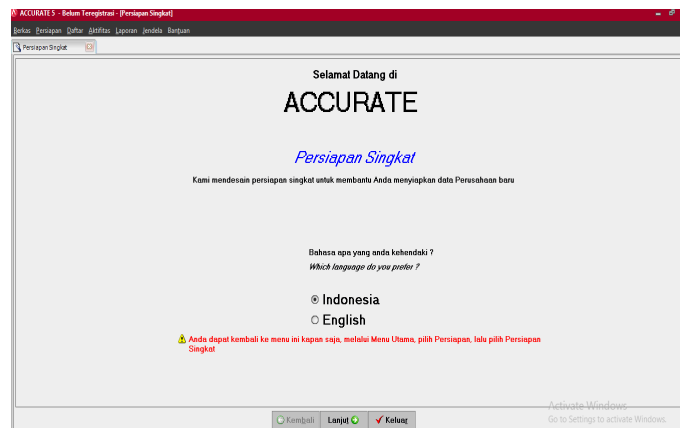**Figure 2 Create View***Databases*
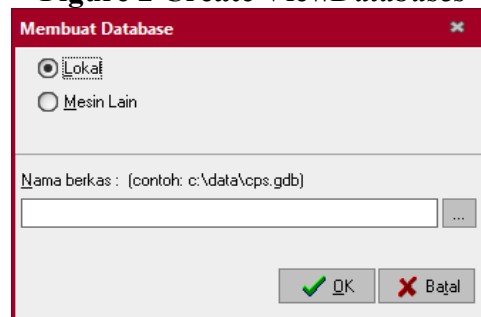
3) After saving the file, Accurate asks to log in by entering the user and password provided as default by Accurate, namely SUPERVISOR.

Figure 3User Box View
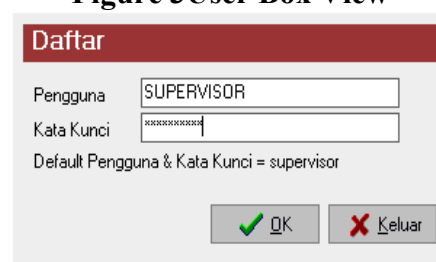
4) After logging in, the Quick setup display will appear where you can select the desired language, for example Indonesian or English.

Figure 4 Display *Quick Setup*

Purchase

As with sales, transactions that occur with the company only include purchases, there are no purchase returns. To input company purchase transactions, use the purchase module. Just like sales transactions, even in purchase transactions, Accurate cannot create a purchase journal directly. Companies must input transactions on purchase invoices (purchase invoice form) to record purchases on credit and purchase payments (purchase payments) to record payments to suppliers. An example of a transaction that occurred was on November 1 2022, CV Kajeye Food purchased several items, including:

a) 1,200 kg of apples
b) 200 liters of cooking oil

For this purchase, the company inputs the transaction in the purchasing module, then selects the purchase invoice.

Picture 1 Purchasing Module
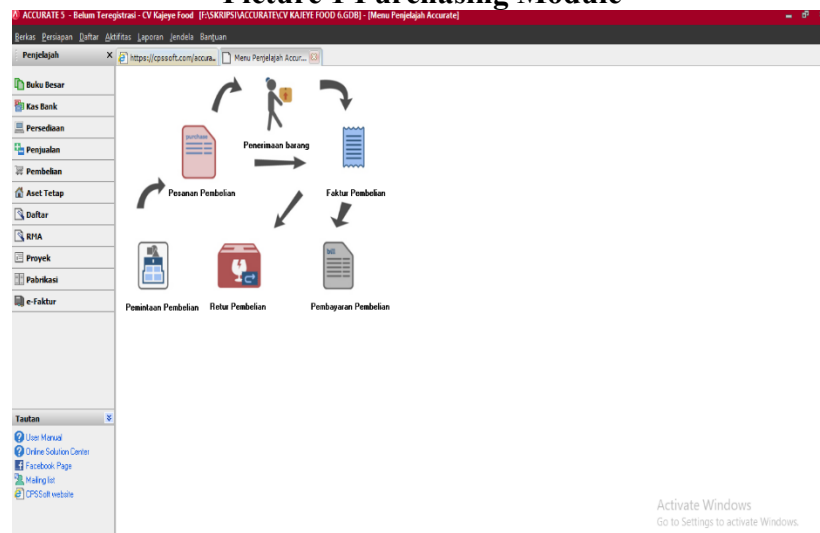
Filling in the purchase invoice form is done in the following way:

a) Choose a vendor, because the transaction that occurs is the purchase of fruit raw materials, choose a supplier of fruit raw materials.
b) Then fill in the invoice number and invoice date according to the transaction date.
c) Then fill in the table, in the item column select the type of item that corresponds to the purchase that occurred, the "quantity" column is filled in with the number of units

purchased, and the "unit price" column is filled in with the purchase price per unit of item. The "amount" column will be filled in automatically.

Picture 2 *Purchase Invoice Form*
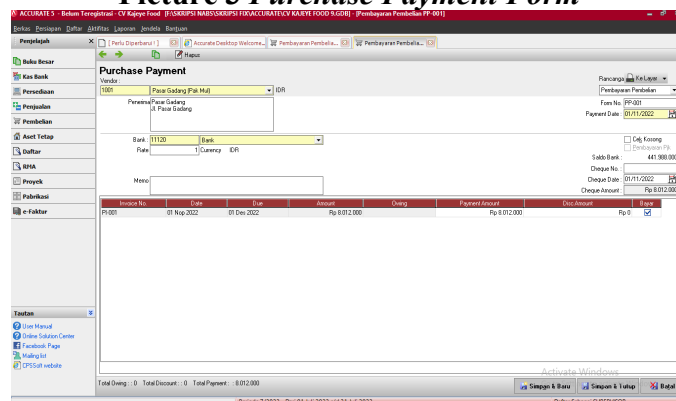
After completing the purchase invoice form. Continue by filling in the purchase payment form, with the following steps:

a) Select vendor, on the purchase payment form the company has selected the fruit supplier as the vendor for this transaction, then on the purchase payment form the company selects the fruit supplier so that the previously created invoice appears on this form.

b) Fill in the date according to the purchase invoice date.

c) The table available on the purchase payment form consists of several columns containing information about purchases that have occurred, because the company pays directly, so click the small box in the pay column until the box is checked.

d) Then click the empty column on the check amount, then the check amount will be filled with the amount of money paid by the company. Make sure the amount is the same as the amount in the payment amount column in the table.

Picture 3 *Purchase Payment Form*

Manufacturing Module

Accurate provides features for business production processes with standard cost recording. The following is a display of the manufacturing module provided by Accurate. An example of a transaction that occurred is that on November 1 2022, CV Kajeye Food will produce 540 kg

of jackfruit chips which will then be packaged to make 5,400 pcs. Raw materials and production costs required include:

a) Jackfruit fruit as much as 1,320 kg
b) 1,800 liters of cooking oil

For this purchase, the company inputs the transaction in the purchasing module, then selects the purchase invoice.
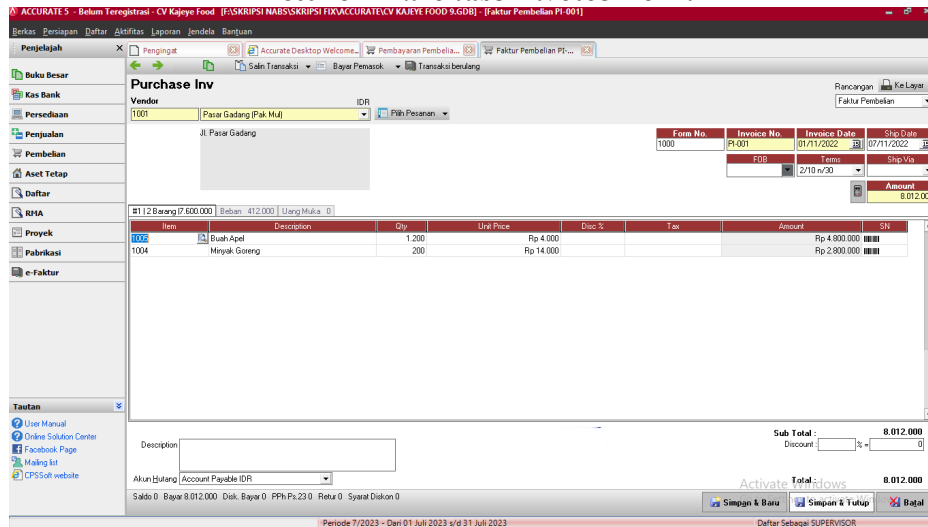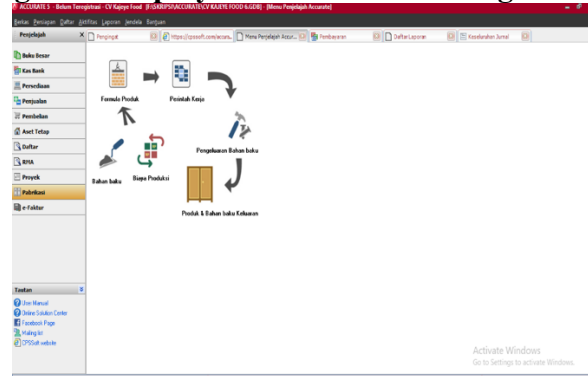
Figure 8 Display of the Manufacturing Module

The first step taken in the manufacturing module is, filling in the production cost form. Production costs are costs used in the process of making finished or semi-finished goods. For example, these production costs include labor costs, factory electricity costs, which are costs incurred in carrying out the production process. Following are the steps for filling production costs.

a) In the manufacturing module, select the production cost form menu.
b) Click the New button located at the top left of the production cost list window, so that the add production cost window is displayed, as in Figure 33.
c) Fill in No. Production Costs with 1001.
d) Fill in the information with BTKL (Direct Labor Costs).
e) Enter the Default Standard Value/Hour of 2,000,000.
f) Fill in No. Account with 51150 – Direct Labor Costs.

Figure 9 Menu Add Production Costs

*Bill of Materials*or product formula is a summary of product formulas. Product Formula is a list of raw materials and costs needed to make a number of products. To open this form, select the Activity menu – Manufacturing – Product Formula.
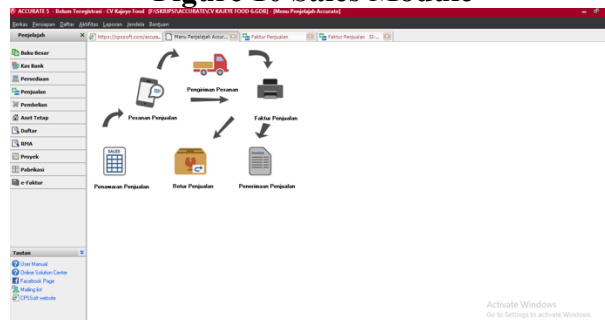
Sales Transactions

Sales transactions that occur at the company only include sales, there are no sales return transactions. So CV Kajeye Food only uses sales invoices and sales receipts for sales transactions. An example of a transaction that occurred was on November 3 2022, CV Kajeye Food carried out sales transactions for several goods, including:

a) Apple chips 500 pcs
b) Jackfruit chips as much as 380 pcs

For these sales, the company inputs transactions in the Accurate module, namely sales and selects a sales invoice.

Figure 10 Sales Module

Filling in the sales invoice (sales invoice form) is done in the following way:

a) First of all, the company chooses customers, because the transaction includes ordinary sales carried out directly in the store, the company chooses cash customers.
b) Then fill in the invoice date according to the transaction date.
c) Then fill in the table, in the item column select the type of item that corresponds to the sales that occurred and fill in the "quantity" column with the number of sales units.
d) After completing the table, the "unit price" column will automatically be filled in, namely the selling price per unit for each item. This happens because when inputting the list of goods, the company has already entered the selling price per unit. For the "amount" column, Accurate will calculate the sales amount automatically.

Figure 11*Sales Invoice Form*
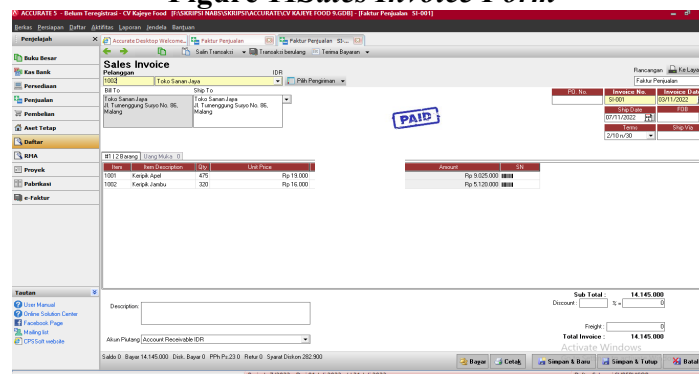
Meanwhile, the steps for filling in the sales receipt form are as follows:

a) Select customers who have previously made sales transactions.
b) Fill in the date according to the sales invoice date.
c) Then in the table there are several columns containing information about sales that have occurred. Because the customer pays immediately, click the small box in the pay column until the box is checked.

d) Then click on the small image in the check amount menu. If you have clicked on the image, the check amount will be filled with the amount of money the company will receive. Make sure the amount is the same as the amount in the payment amount column in the table.

Figure 12 *Sales Receipt Form*
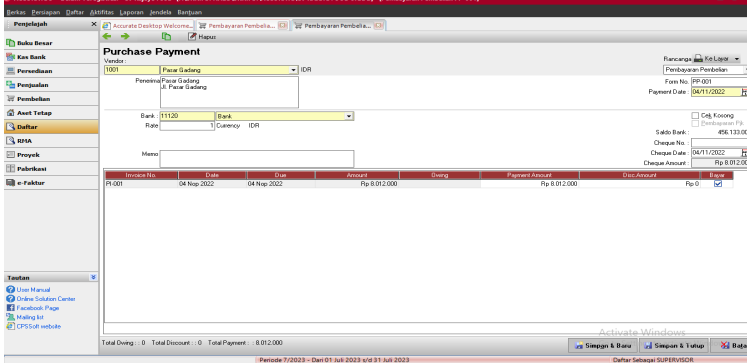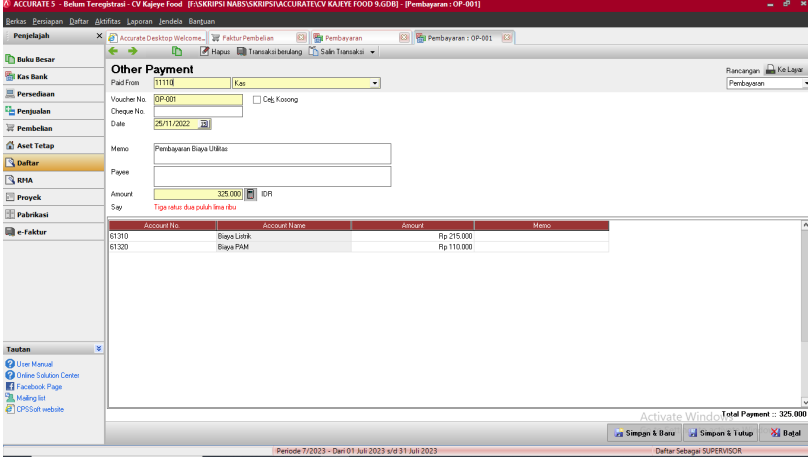

Cash Disbursement Transactions

Companies carry out cash disbursement transactions such as paying electricity, employee salaries, and so on. To input company cash disbursement transactions using the bank cash module, then select payment. Filling out the form begins with selecting the paid from that the company will use. Because the company has petty cash which is used for small expenditures and the bank which is used for large transactions or expenditures, in current conditions it uses a petty cash account. After that, fill in the date according to the transaction. Then fill in the memo with certain information, for this transaction the company will disburse cash to pay for electricity. Then complete the table by filling in the account, because this transaction is for electricity payments, select electricity load, PAM, telephone. Then fill in the amount of money spent. Finally, click the box to the right of the amount so that the amount is filled in with the amount in the table. Once finished, click save & close.

Figure 13 Cash Disbursement Form

Challenges of Developing Accurate Accounting

The financial management system in the form of cash income and expenditure at CV Kajeye Food is still done manually, that is, recording daily transactions in the form of a notebook or sometimes even from memory. This was expressed by the informant Mr. Effendi as head of production in the following interview:

> *"Usually, when I remember, I write it down, but if I have a lot in my hand, I remember it first, then I write it down. "The thing is, usually there are lots of activities and togetherness in a day."*

According to the results of the interview obtained from Mr. Effendi, the recording carried out at the time of the transaction will be carried out when it is not busy. Busy here means that Mr. Effendi is not carrying out production activities or is not controlling the production department. However, if he is busy, Mr. Effendi will use a method based on memory, resulting in missed transactions being recorded.

> *"Yes, if there are expenses and sales, I usually record them in the book first, if I have time, I immediately record them in the accounting cash book. But that's it, as far as I can follow the writing, if expenses are credited, if income is debited."*

Furthermore, based on the results of Mr. Effendi's interview, if there are expenditure and sales transactions but the situation is busy, if he has the time, he will take the time to write down the transactions in a small notebook, but if he doesn't have time, just remember. But if he has time to record, he will immediately record it in the accounting cash book for expenditure transactions written in the credit column and income in the debit column. The recording carried out shows that the cash basis is used, that is, the company will record transactions if there are cash receipts or expenditures.

Development in recording CV Kajeye Food's finances can be helped by recording in a cash book because it provides a debit and credit table that is easy for business actors to understand, but the weakness in conditions as mentioned by the informants above is forgetting to record transactions or missing transaction records. . CV Kajeye Food is an MSME that produces chips by paying attention to nutritional content, so the raw materials needed in the fruit chips production process require good quality, there are two (2) raw materials needed, namely cooking oil and fruit. The supplier used by CV Kajeye Food for raw materials for cooking oil and fruit uses a supplier from Pasar Gadang in the name of Pak Mul, located on Jl. Gadang Market, District. Breadfruit, Malang City, East Java. The following are the results of the interview conducted with Mr Kristiawan as the business owner:

> *"Actually, there are many suppliers themselves and they already have their own subscriptions, but for complete details, you can ask Mr. Effendi. "Usually it's around 1.5 tonnes once it arrives."*

Meanwhile, Mr. Effendi's statement regarding suppliers is as follows:

> *"We usually get fruit suppliers at Gadang Market, but there are also those at Lumajang Market, etc. We usually look at the quality too, but more often at Gadang because we already have a subscription. "For one delivery, usually around 3 tons can arrive in a week, but if it's not the season, around 1.5 tons."*

Based on the results of the interview above, it can be explained that according to Mr. Kristiawan as the business owner, the list of suppliers owned by CV Kajeye Food is very diverse and from various parts of the region, but the one who understands more about the supplier of certain fruit is Mr. Effendi. Meanwhile, according to Mr. Effendi, the fruit suppliers who are often called or who often subscribe are usually at the traditional market Pasar Gadang. The criteria for raw materials themselves are seen from the quality of the raw materials, usually the Gadang market provides fruit of good quality. The delivery of raw materials needed by CV Kajeye Food in a week is usually a maximum of 3 tons, but if it is not in season, around 1.5 tons will come. The

CV Kajeye Food production process is carried out every day with the help of a vacuum frying machine which can be used simultaneously for frying. According to Mr Effendi:

> "There are various sizes of machines in this factory, but the ones that are often used are usually 270 liters of cooking oil. For one frying capacity, the fruit capacity depends on the fruit first. For apples, you usually need 25 kg of apple raw materials and the finished product is around 12 kg of chips, for jackfruit you need 22 kg of raw fruit because the fruit is quite difficult to process, so the finished product is 9 kg, and for guava it's usually from 24 kg to 10 kg. That's one production."

According to the explanation above, once the oil production required is around 270 liters, it can be used for three times (3x) the frying process. Meanwhile, fruit raw materials have different treatments depending on the water content of the fruit to be processed. Because to produce tasty and crunchy fruit chips through the process of storing them in the freezer for approximately 24 hours. For jackfruit, which is classified as having heavy flesh because it has a high water content, one vacuum frying machine requires 22 kg of jackfruit, the finished product is around 9 kg of jackfruit chips. Meanwhile, around 24 kg of red guava chips are needed and the finished product is around 10 kg of guava chips. For apples, because the water content is lower, you need more in one frying process, namely around 25 kg and the finished product is around 12 kg.

CV Kajeye Food's target market is modern markets, souvenir shops and wholesalers covering Malang, Batu and outside Java, such as Bali, Lampung and Kalimantan. Customers in Malang usually include souvenir shops such as the Sanan Jaya shop, Rohani shop, Wisata Rasa shop and many more. Sales are not only made to distributor shops but also retail, by coming to the CV Kajeye Food outlet and placing an order on the spot. Orders made by distributor shops usually contact the office to order the desired product, then it will be sent directly by CV Kajeye Food. Development in preparing financial report transactions using the Accurate Accounting application on CV Kajeye Food is carried out using the data that has been obtained as explained above, which is then processed into Accurate Accounting. There are several transactions that cannot be taken for research, such as sales and purchase transactions as well as the production process, data management in the sales/marketing department and in the production department are held by different people. As explained by Mr Kristiawan as follows:

> "My son holds the sales transactions, including the notes. But not all notes are there. "Meanwhile, you can ask Mr. Effendi for purchasing and production process records directly, he is the one who records these transactions."

According to the explanation above, the sales transaction data is held by Mr. Kristiawan's son, Riski, who is not an employee of CV Kajeye Food. Riski was asked to help Mr Kristiawan in recording and storing evidence. Not all notes are stored properly, because there are some notes that are handed over to Riski and sometimes they are simply stored so that all the notes are not stored in an organized manner. The purchase records and production process records held by Mr. Effendi were not fully provided, but he was able to provide an estimate of how many tonnes of fruit raw materials were purchased in a week and an estimate of how many raw materials are needed in one production process. This shows that transactions that occur are not entirely recorded but are based on memory. The purchase transactions recorded by Mr. Effendi are stated in the cash book as shown in Figure 1.

Figure 1. Recording Financial Transactions

The recording in Figure 6 shows that all transactions are recorded in one book without any journaling. This can be seen in the transaction that occurred on November 25 2022, where the purchase of 6 cylinders of gas, 1 pack of gloves and the purchase of nails were recorded without the contra account being reported, namely cash amounting to IDR 220,000.The process of preparing financial reports that had been implemented into the Accurate Accounting application was then socialized to CV Kajeye Food business owners, but when the author gave an example, the response from the business owner seemed less than enthusiastic. As the results of the interview with Mr Kristiawan:

"Yes, I can try it later with my wife or the marketing department."

According to the responses given, the implementation of the application can be disseminated to wives who have been handling the finance or marketing department of CV Kajeye Food. Because at this time perhaps implementing applications such as Accurate Accounting is not the main goal required by CV Kajeye Food. But what CV Kajeye Food needs is as stated in the following interview:

"Perhaps it can be helped to calculate approximately how much the production price will be with so many kg of jackfruit, cooking oil, factory overhead costs and labor costs in one production."

According to the results of the interview, it was stated that CV Kajeye Food's current need is to manually calculate costs for one production. Using the Accurate Accounting application should include calculating production costs and also preparing financial reports with accurate results. The main obstacle that is a problem in implementing Accurate Accounting may be the limited human resources that CV Kajeye Food has and the time in studying the Accurate Accounting application because from the start there was no separation of responsibilities between the business owner and the finance department.

CONCLUSION

The conclusion of this research shows that the use of Accurate Accounting software in preparing financial reports offers various significant advantages, especially in terms of accuracy and efficiency. However, this research also reveals the challenges and obstacles faced during the process of developing and implementing this software. The study found that technical challenges such as installation, configuration and user adaptation are still the main obstacles for many companies and SMEs. However, Accurate Accounting software has been

proven to increase efficiency and accuracy in preparing financial reports, compared to manual methods or other accounting software such as MYOB.

Factors that support the successful implementation of this software include adequate training, strong technical support, and customization of the system to suit specific business needs. Instead, key barriers include a lack of technical understanding among users and resistance to change. Recommendations resulting from this research include the need for intensive user training, increased technical support, as well as effective change management strategies to ensure better acceptance and adaptation to this new technology. This research also emphasizes the importance of further research to overcome existing challenges and optimize the use of Accurate Accounting software in various types and scales of business. Thus, it is hoped that companies and SMEs can be better prepared to adopt modern accounting technology to improve the performance and accuracy of their financial reports.

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