

ABSTRAK

Perancangan Sistem Informasi Akuntansi (SIA) berbasis Microsoft Access sesuai Standar Akuntansi Keuangan Entitas Mikro, Kecil, dan Menengah (SAK EMKM) pada usaha Martabak Mini “Mamicure” di Bandung merupakan jenis penelitian studi kasus yang bertujuan untuk menjawab rumusan masalah tentang bagaimana merancang sistem penyusunan laporan keuangan menggunakan Microsoft Access pada usaha tersebut. Metode penelitian yang digunakan mengacu pada tahapan System Development Life Cycle (SDLC) mulai dari perencanaan, analisis, perancangan, implementasi, hingga evaluasi sistem, dengan teknik analisis data berupa reduksi data, penyajian data, dan penarikan kesimpulan. Hasil penelitian menunjukkan bahwa Mamicure sebelumnya melakukan pencatatan keuangan secara manual, sehingga rentan terhadap kesalahan, kehilangan data, dan kesulitan dalam penyusunan laporan keuangan. Oleh karena itu, dirancanglah SIA berbasis Microsoft Access yang meliputi pembuatan tabel akun, tabel transaksi, relationship, form menu utama, form input transaksi, serta laporan otomatis berupa neraca, laporan laba rugi, buku besar, kertas kerja, jurnal umum, dan catatan atas laporan keuangan sesuai SAK EMKM. Sistem ini mampu meningkatkan efisiensi pencatatan, mengurangi kesalahan, mempermudah penyusunan laporan keuangan, dan dapat diterapkan oleh UMKM lain dengan kebutuhan serupa.

Kata Kunci: Sistem informasi akuntansi, Microsoft access, SAK EMKM, UMKM, Martabak mini.

ABSTRACT

The design of an Accounting Information System (AIS) based on Microsoft Access in accordance with the Financial Accounting Standards for Micro, Small, and Medium Entities (SAK EMKM) at the “Mamicure” Mini Martabak business in Bandung is a case study research aimed at addressing the problem of how to design a financial statement preparation system using Microsoft Access for the business. The research method follows the System Development Life Cycle (SDLC) stages, including planning, analysis, design, implementation, and system evaluation, with data analysis techniques consisting of data reduction, data presentation, and conclusion drawing. The results show that Mamicure previously recorded its financial transactions manually, which made it prone to errors, data loss, and difficulties in preparing financial statements. Therefore, a Microsoft Access-based Accounting Information System was designed, consisting of account tables, transaction tables, relationships, a main menu form, transaction input forms, and automated reports such as the balance sheet, income statement, general ledger, worksheet, journal, and notes to the financial statements in accordance with SAK EMKM. This system improves recording efficiency, reduces errors, facilitates financial statement preparation, and can be applied by other Micro, Small, and Medium Enterprises with similar needs.

Keywords: Accounting Information System, Microsoft Access, SAK EMKM, Micro, Small, and Medium Enterprises, Mini Martabak.