IMPLEMENTATION OF A MACRO EXCEL-BASED ACCOUNTING INFORMATION SYSTEM FOR HOMESTAYS IN UNDISAN TOURISM VILLAGE BANGLI REGENCY

Ni Made Diah Parwati[1*], Ni Made Sri Rukmiyati[2], I Wayan Tuwi[3],
Anak Agung Istri M. Septiviari[4], I Dewa Ayu Rai Sumariati[5]
[1-5] Hospitality Accounting Management, Politeknik Pariwisata Bali
E-mail: [1] nimadediah28@gmail.com, [2] srirukmiyati@ppb.ac.id, [3] tuwiiwayan@gmail.com,
[4] septiviari16@gmail.com, [5] raisumariati_stp@yahoo.com

Abstract

This research explores the development of an accounting information system application tailored for homestays, focusing on using Macro Excel. Through field research methods, this research shows that the development of this application can overcome the problems of manual practice in recording petty cash in the Undisan Bangli Tourism Village. Macro Excel was chosen as a solution to increase the efficiency and accuracy of homestay financial administration. The positive contribution can be seen in the ease and reliability of preparing petty cash financial reports and the efficiency of time and energy for homestay managers. Suggestions for future research include further testing of this application in various usage scenarios, integration of additional features, and expansion of the research to other locations. Hopefully, this research can become a basis for further innovation in modern and technology-based homestay management.

Keywords: Homestay, Macro Excel, Accounting Information System

1. INTRODUCTION

The digital era has ushered in a transformative shift across industries and the tourism sector is no exception. Homestays, once simply lodging options, have evolved into hubs for immersive travel experiences. Accounting information systems have emerged as crucial tools for managing the complexities of homestay finances and ensuring operational efficiency. With the support of information technology, homestays can enhace customer service, optimize business processes and strengthen their position in the increasingly competitive tourism industry. Consequently, the development and implementation of effective accounting information systems are essential for homestays to remain relevant and sustainable in the digital era (Apdian et al., 2021).

Accounting information systems are designed to collect, record, store and process data to generate information for decision making. Computerized accounting systems produce financial reports that are more effective, efficient and accurate (Anggeraini & Astuti, 2020). Effective cash management is essential for homestay businesses to retain guests. Cash is a critical financial resource that must be carefully managed to ensure business continuity (Atika & Pusung, 2018). In general, cash is a current asset held by a company, whether in cash or in the bank, that can be used for operational activities at any time (Hutabarat et al., 2023). Undisan Tourism Village in Bangli Regency, Bali, is a popular destination renowned for its captivating natural beauty. As tourist influx increases, the demand for comfortable and affordable accommodations has also grown.

Homestays a prevalent accommodation form in tourism villages, offer an authentic experience of Balinese rural life. Homestays are residences where a portion of the owner's rooms are rented to guests for a specified period, providing an opportunity to immerse oneself in local culture and village routines (Rusnandi & Resmanah, 2020). Homestays in Undisan Village, such as Rindu Homestay, Umah Saren Homestay, and D'Sari Homestay, offer a range of amenities. These homestays generate revenue from accommodation fees, transportation rentals, and food and beverage sales. Expenses include water, electricity, amenities, and food and beverage purchases. Currently, cash recording in homestays is often done manually using notebooks and rudimentary methods, making it susceptible to data loss and unstructured reporting.

Previous research on the Petty Cash Accounting Information System in the tourism sector has highlighted several important findings that can increase the effectiveness and efficiency of financial reporting management. Developing an accounting information system for small micro businesses is considered feasible and important because this system can increase value for the small micro businesses stakeholders (Faizal et al., 2021). Proposed designing a Samarinda Side Store Sales Information System using Microsoft Excel macros. The research utilizes Microsoft Excel's Visual Basic for Application (VBA) macros to simplify processing data on stock, purchases and sales of merchandise, thereby potentially increasing sales revenue (Musa & Maninggarjati, 2020).

The use of Macro Excel was chosen as the right solution because of its flexibility in providing advanced data processing tools that can be customized to meet the specific needs of the homestay. With this information system, homestay owners are expected to be able to optimize the efficiency of their financial administration, reduce the risk of recording errors, and increase the accuracy of financial reporting. This research aims to explore the development of a customized accounting information system application specifically for homestays with a focus on the use of Excel macros. In this way, the information obtained in preparing petty cash financial reports will be easier to understand, reliable, accurate, and become the basis for making decisions regarding the homestay owner's expenses and replenishing petty cash as homestay operational funds.

2. LITERATURE REVIEW
2.1. Accounting Information System

According to Romney & Steinbart (2018), an accounting information system is a system that collects, records, stores, and processes data to generate information for decision-makers. This encompasses people, procedures and instructions, data, software, IT infrastructure, internal controls, and security measures.

Mulyadi (2016) describes an Accounting Information System as a type of information system aimed at providing information for business management, improving the information produced by existing systems, enhancing accounting control and internal checks, and helping to reduce clerical or administrative costs in maintaining accounting records. From the several understandings, it can be concluded that accounting information systems play an important role in supporting business management and ensuring efficient and accurate financial records.

2.2. Flowchart

A flowchart is a visual representation of a process, workflow, or system. It uses various symbols, such as arrows, rectangles, diamonds, and ovals, to illustrate the sequence of steps, decision points, and actions involved in the process. Each symbol represents a different type of operation or step, and the flow of the process is indicated by connecting arrows. According to Mulyadi (2016), flowchart is a diagram that illustrates the flow of documents within an information system.
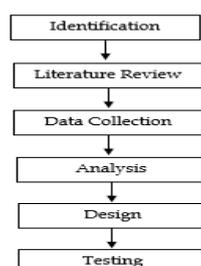
2.3. Macro Excel

VBA is a powerful and easy-to-learn programming language that enables the creation of complex and sophisticated macros. According to Wicaksono & Kantor (2017:1), Visual Basic for Applications (VBA), commonly known as Macros, is the extension of Visual Basic programming language applied in Excel programs. Excel macros consist of recorded and saved commands and instructions designed to automate repetitive tasks in Microsoft Excel. Macros can be used for various purposes including data formatting, formula insertion, chart creation, and report printing.

2.4. Previous Research

Petty cash accounting information system with fluctuation system at PT. Hunu Osias Padmada Eara Karawang uses Microsoft Excel VBA macros Yusuf et al (2021) reports that petty cash financial reports using Microsoft Excel VBA make it easier to record and prepare financial reports quickly and accurately. Patriandari et al (2023) found that the Excel accounting system used in the Lubang Buaya Mosque in Jakarta received a score of 8.5 based on user testing, this shows that the Excel accounting system implemented is in the satisfactory category. Likewise, according to Yasin & Sari (2020), a VBA Macro Excel based information system for PT. Meidoh Indonesia can simplify the employee procurement process, reducing the time needed to obtain goods by up to 60%, to just 5 minutes.

3. RESEARCH METHODS

This research requires relevant and accurate data and information to support its findings. The research method used in this research was field research carried out directly at the homestay in the Undisan Bangli Tourism Village. The type of research used is descriptive with qualitative data. Data collection method uses primary data obtained through observation and interviews with homestay owners in the Undisan Bangli Tourism Village. The following outlines the research stages used in this study.

Source: Research Data, 2024
Figure 1. Research Stages

4. RESULTS AND DISCUSSION

4.1. Research Results (Sub-chapter)

This study describes the implementation of an accounting information system based on Excel macros to support the effectiveness of small cash management in homestays in Undisan Tourism Village, Bangli, Bali. Using primary data obtained from interviews conducted by the author with homestay owners, the study presents observations and interviews that resulted in a flowchart of cash receipts and disbursment, both in cash and bank transfers, within homestays in Undisan Tourism Village. Based on the identification conducted by the author, several weaknesses were still found in the financial records, as shown in the table below.
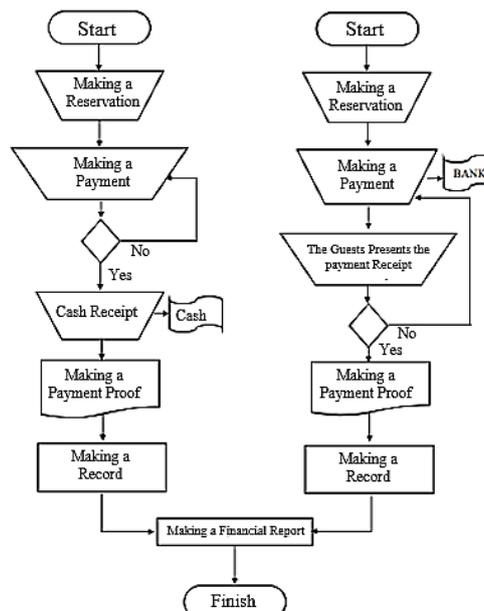
Table 1. Identification of the Problems

No	Problem Description
1	The financial recording system currently used is still basic and does not yet have a chart of accounts
2	There is not have sales receipts and cash disbursment forms as supporting information and data of financial
3	There is does not have clear and detailed financial reports

Source: Research Data, 2024

Issues occurring at the Homestay in Undisan Tourist Village were obtained from interviews conducted by the author with respondents using direct field research methods.

4.1.1. Flowchart of Cash Receipts In Cash And Bank Transfers at Homestay

For the table writing format, the table title is above the table and is numbered according to the table order, as in the example below:

Source: Research Data, 2024
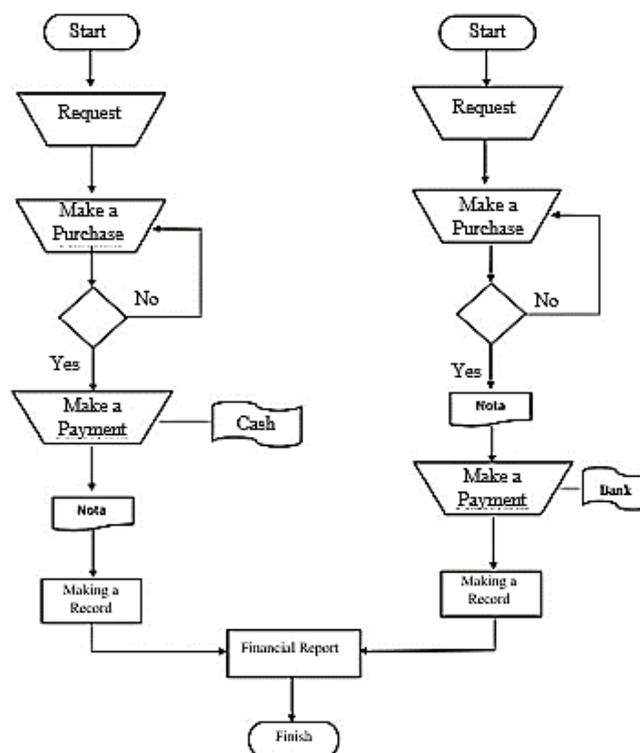**Figure 2. Flowchart of Cash Receipts in Cash And Bank Transfers at Homestay**

a. Flowchart of cash receipt
a) The guest making a room reservation at the Homestay
b) The guest arrives and will be provided with the necessary booking documents. If there are errors, this step will be repeated from the beginning. However, if the documents are correct, the cashier of homestay will receive the payment from the guest.
c) The finance officer will issue an invoice as proof of payment.
d) Finally, the transaction is recorded as part of the financial accountability report of the homestay, and the process is complete.

b. Flowchart of Cash receipt via Bank Transfer
a) The guest making a room reservation at the Homestay.
b) The guest arrives and makes the accommodation payment via bank transfer.
c) The guest presents the proof of bank transfer payment. If the proof is incorrect or incomplete, the process will start from the beginning.
d) Then, if the documents are complete, the finance officer will issue proof of payment.
e) Finally, the transaction is recorded as part of the financial accountability report of the homestay, and the process is complete.

4.1.2. Flowchart of Cash Disbursement In Cash And Bank Transfers at Homestay

Source: Research Data, 2024
Figure 3. Flowchart of Cash Disbursement in Cash And Bank Transfers at Homestay

a. Flowchart of Cash Disbursement

a) Cash users will submit a cash disbursement request using the cash disbursement request form from the homestay keeper for operational needs.

b) Purchase is made from a supplier who has a partnership with the homestay business. If the completeness of documents, such as receipts and price conformity given by the supplier, is incorrect, the process returns to the previous step. However, if the documents are correct, it can proceed to the next step.

c) After placing an order and ensuring that the supporting payment documents are accurate, the next step is making a cash payment.

d) The finance officer will receive a payment receipt as a supporting document for the next step.

e) The transaction is recorded as part of the financial accountability report of the homestay, and the process is complete.

b. Flowchart of Cash Disbursement via Bank Transfer

a) Cash users will submit a cash disbursement request using the cash disbursement request form request from the homestay keeper for operational needs.

b) Purchase is made from a supplier who has a partnership with the homestay business. If the completeness of documents, such as receipts and price conformity given by the supplier, is incorrect, the process returns to the previous step. However, if the documents are correct, it can proceed to the next step.

c) After placing an order and ensuring that the supporting payment documents are accurate, the next step is making a bank transfer payment.

d) The transaction is recorded as part of the financial accountability report of the homestay, and the process is complete.

4.2. Discussion

Based on the author's findings during direct fieldwork, the proposed solution for the Homestay management is a database-based application using Macro Excel. The choice of Macro Excel as the main platform is based on its ease of understanding and widespread familiarity among the public, especially with its availability on every computer through the Microsoft Office package. In this comprehensive effort, there is a guidelines for operating the Macro Excel. Below is the interface provided within the Excel Macro for financial record-keeping for the homestay.

4.2.1. Cash Receipt Input Display

The initial step involves the cash receipt input display for the homestay's revenue sources. This screen includes fields for the amount received, account details such as room revenue, food and beverage revenue, and other revenues, which can be customized to suit the homestay's needs. The account number will automatically appear when clicking the account sign on the left side. This screen also requires the check-in date, description, and payment type. Payment types are divided into two categories: cash and bank transfer. Once all fields are correctly filled, they will be automatically checked, and by clicking the input button, the data will be recorded in the balance sheet and income statement. The home button is used to return to the main screen when input data is complete.

Figure 4. Cash Receipt Input Display

4.2.2. Cash Disbursement Input Display

The layout and steps for cash disbursement input are almost identical to those for cash receipt input, differing only in the account type and descriptions.

Figure 5. Cash Disbursement Input Display

4.2.3. Display of Input Results on the Financial Report

This page shows the cash receipt and expenditure data that has been entered into the Macro Excel. Once saved, the report will automatically appear on the application sheet that was created initially.

Figure 6. Display of Input Results on the Financial Report

The recording of cash receipts and expenditures for the homestay has been positively received by the homestay managers in Undisan Bangli tourist village, as evidenced by their enthusiasm to participate in the design and development of the implemented accounting information system.

5. CONCLUSION

This study concludes that developing an accounting information system application specifically for homestays, focusing on the use of Macro Excel, is a positive step towards improving financial recording efficiency and accuracy. It was found that the prevalent manual practices for petty cash recording in Undisan Bangli Tourist Village lead to issues such as the absence of account codes, the use of simplistic methods, and the lack of a computerized information system and supporting forms for clear financial reporting.

Through the design of a database-based Macro Excel application system, this study offers a solution to enhance ease, reliability, and accuracy in creating petty cash financial reports for homestays. Its positive contribution is evident among homestay managers, who can save time and effort by no longer needing to record transactions manually. Additionally, this system can serve as a solid foundation for financial decision-making, including fund expenditures and replenishing petty cash as working capital.

Future research should involve further testing of the application's reliability and usability in various scenarios. Moreover, integrating additional features that homestay managers might need, such as reservation management or tax reporting, could be a valuable enhancement. It is also important to expand the research to homestays in other locations to ensure broader applicability. This study can serve as a foundation for further innovations in modern, technology-based homestay management.

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