

KLEDO ACCOUNTING *SOFTWARE* IMPLEMENTATION AT MAKAIIO SCOOTER

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ABSTRACT

The role of MSMEs is enormous in the growth of the Indonesian economy, but currently, one of the significant challenges for MSMEs is the digital literacy barrier. Most MSMEs still rely on manual or conventional accounting systems, which makes them prone to errors. Accounting digitization refers to using digital technology to automate and simplify accounting processes. Accounting *software* is capable of automating many financial processes. Kledo is one of the accounting *software* products founded in Yogyakarta. As one of Indonesia's popular cloud-based accounting software, Kledo is specifically designed to help small and medium businesses manage finances. This research uses a qualitative approach with a case study *research type*. The design used is single-case, focusing research on only one case. This research was conducted with the subject Makaio Scooter, one of the MSMEs in Sleman Regency that has been using Kledo *software* since 2021. Implementing Kledo accounting *software* at Makaio Scooter has succeeded in increasing efficiency in managing company finances. Recording and reporting finances becomes faster and more accurate, reducing the risk of errors.

Keywords: MSME, Accounting Information System, Financial Report, Cloud

INTRODUCTION

MSMEs (Micro, Small and Medium Enterprises) play a huge role in the Indonesian economy. In 2023, the number of MSME businesses reached around 66 million. The contribution of MSMEs reached 61% of Indonesia's Gross Domestic Product (GDP), equivalent to IDR 9,580 trillion. MSMEs absorb around 117 million workers (97%) of the total workforce. (KADIN, 2023). However, one of the significant challenges for MSMEs is the digital literacy barrier. Most MSMEs still rely on manual or conventional accounting systems that are prone to errors and often less efficient. The conventional accounting systems cause the MSMEs to lack the ability to produce reliable financial reports. An accounting information system is one of the steps in improving the quality of MSME financial reports.

Accounting digitization refers to using digital technology to automate and simplify accounting processes. It covers various aspects, from recording transactions, classifying data, and summarizing information to presenting real-time financial reports. With digitization, accounting processes that were previously done manually and were time-consuming can be done more quickly, accurately, and efficiently.

Accounting *software* is an example of digitization that supports financial recording, making it easier for users to manage company finances. Experts have developed various

accounting software applications, and currently, these applications can be used on computers and smartphones. The effective use of smartphones in various situations and conditions makes it the device for MSME players to carry out company operational activities, such as accounting records and bookkeeping. Implementing modern accounting *software* can solve the financial management problems faced by MSME players. Accounting *software* can automate many financial processes, improve data accuracy, provide real-time financial reports, and facilitate financial analysis.

Kledo is one of the accounting *software* products founded in Yogyakarta. As one of Indonesia's popular cloud-based accounting software, Kledo is specifically designed to help small and medium-sized businesses manage their finances. Kledo is perfect for businesses that want to improve the efficiency of financial management without having to spend big on more complex accounting software. Because it is cloud-based, Kledo can be accessed through various devices with an internet connection, making it easy to manage business from anywhere. Based on this explanation, this research examines how the implementation of Kledo *software* in one of the MSMEs in Sleman, Makaio Scooter.

Accounting

Accounting is the recording, classifying, summarizing, managing, and presenting of data, transactions, and events related to finance. The purpose of this process is so that the information produced can be easily understood by users and support decision-making and other purposes.. accounting is a service activity that provides quantitative information, especially finance-related information (Sugiri and Riyono, 2018: 1). This information is expected to be used in making economic and rational decisions.

Accounting Information System

According to B. Romney and Steinbart (2019: 3), a system is a series of two or more interrelated components to achieve a goal. These components consist of data collected and processed by the information system. Based on this concept, information is data processed to have meaning and can improve decision-making. The accounting information system is used to process data and transactions to provide the information users need to plan, control, and operate a business (Taufan Adi Kurniawan, 2020: 5).

According to Meiryani (2020: 35), the Accounting Information System (AIS) is a collection of elements or components that are integrated and work together to process financial data into financial information. Quality AIS produces quality financial information. Conversely, if the AIS is not qualified, the information it produces will not be qualified either.

Accounting information significantly influences business success, including MSMEs (Lestari & Hidayatulloh, 2019; Rianto, D. & Hidayatulloh, 2020). Using accounting information in the form of operating information, management information, and financial accounting information can help MSME actors plan their business, control business activities, make decisions when managing a business, and evaluate. This process is related to information technology, which is used to advance business (Kantun, Kartini, Tiara, & Herlindawati, 2020). Other studies have also found that AIS positively affects the performance of MSMEs (Esti Prastika & Edi Purnomo, 2019).

Accounting information systems aim and function to put forward company assets, produce all types of decision-making information, produce information in evaluating employee performance, and obtain information to prepare and evaluate company budgets and be able to obtain information needed to plan and control organizational activities (Rachmawati, Cahyono, & Nastiti, 2021; Riza & Maresti, 2020).

Software

Software is a set of programs that allow a computer to function. Without software, a computer cannot do anything. Advanced technology on a computer can only operate if given specific instructions, known as software. Accounting Software is a program that simplifies accounting procedures and records. This software can handle various accounting tasks, including sales, recording in the ledger, and preparing financial statements and trial balances (Wyanaputra (2018))

Kledo

Kledo accounting software is designed to help with accounting and financial management. Kledo offers various features such as transaction recording, financial report generation, inventory management, and expense tracking. With a user-friendly interface and easy integration, Kledo aims to simplify the accounting process for small to medium-sized businesses.

Kledo uses Amazon Web Service (AWS) servers, the world's most trusted cloud infrastructure Services. As for the financial reporting standards used by Kledo, they follow *Generally Accepted Accounting Principles* (GAAP). Kledo has obtained an ISO 27001 certificate for data security, following international standards for management security systems.

METHOD, DATA, AND ANALYSIS

This research uses a qualitative approach with the type of *case study research* (case study). The design used is single-case, focusing research on only one case. This research was conducted with the subject Makaio Scooter, one of the MSMEs in Sleman Regency that has been using Kledo *software* since 2021. The data collection methods used in this research are observation, interviews, and documentation related to implementing Kledo. Data collection was carried out in August 2024.

RESULT AND DISCUSSION

One of the Kledo users who successfully implemented accounting digitization is Makaio Scooter. Makaio Scooter is a small and medium enterprise (MSME) serving the community with quality motorcycle maintenance and repair services. As the business grew, the owner realized that sound financial management is vital to achieving long-term sustainability and success. Makaio has implemented structured and transparent financial reporting practices through digitalization to maintain financial health and optimize business performance. Financial reports are not just administrative documents but essential tools for measuring performance, identifying growth opportunities, and making strategic decisions that positively impact business development.

Previously, Makaio Scooter used records carried out manually, starting with collecting evidence and recording transactions to produce a simple income statement. In 2021, the recording process switched to using Kledo accounting *software*. The cost of using the *software* Makaio Scooter requires is two million one hundred fifty-two thousand two hundred twenty-two hundred rupees per year.

The steps of using this *software* include setting up company data, creating a list of accounts, and master data for customers, vendors, and employees. In addition, initial account balances, payables, receivables, and inventories are also inputted, along with transaction data such as sales, purchases, and debt repayments. This process allows financial statement analysis to be done more efficiently. When all transactions have been inputted, the system on Kledo will automate the creation of complete financial reports, ranging from financial, accounting, sales, purchase, and inventory reports.

Here are the differences in the process of recording transactions manually and using Kledo accounting *software*:
Manual recording of transactions

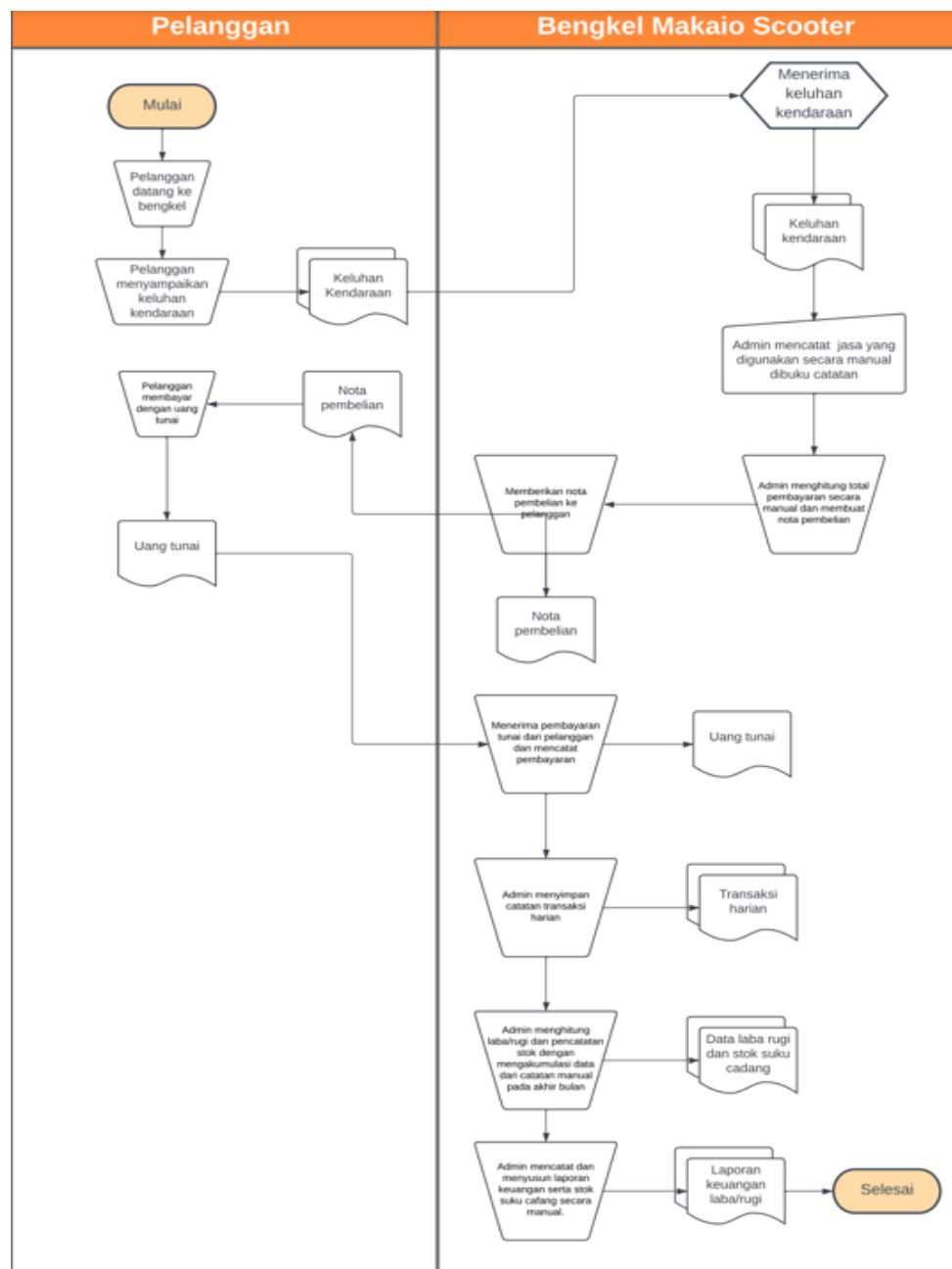


Figure 1. Flowchart Diagram of Manual Transaction Recording
Recording transactions using Kledo accounting *software*

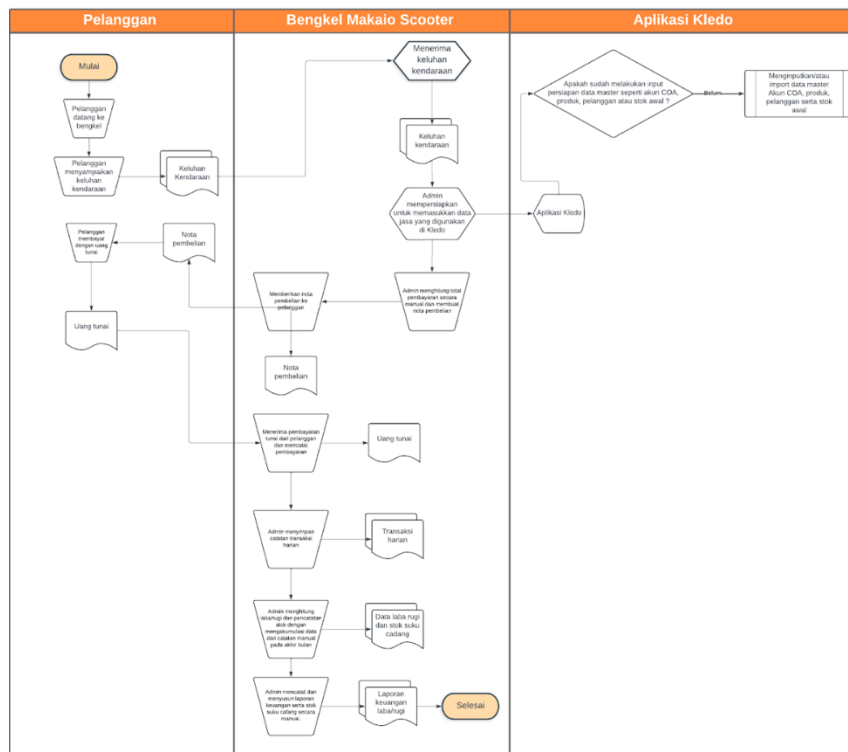


Figure 2. Flowchart Diagram of Transaction Recording Using Kledo

FINANCIAL STATEMENT ANALYSIS

After all transactions are inputted, a financial report will be formed. Financial reports such as profit/loss statements and balance sheet reports are formed, which later still have to be analyzed by the finance department or business owner. Financial statement analysis is the process of evaluating and interpreting company financial data in financial statements, such as balance sheets, income statements, cash flow statements, and statements of changes in equity. The goal is to understand financial performance, financial health, and potential risks or opportunities in the business.

To analyze this report, use the graphs provided by Kledo, where each financial report's graph illustrates the company's condition. The graph can be seen on the income statement, balance sheet, cash flow statement and statement of changes in capital.

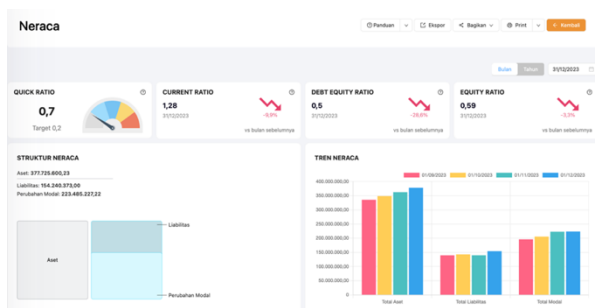


Figure 3. Balance Sheet Graph

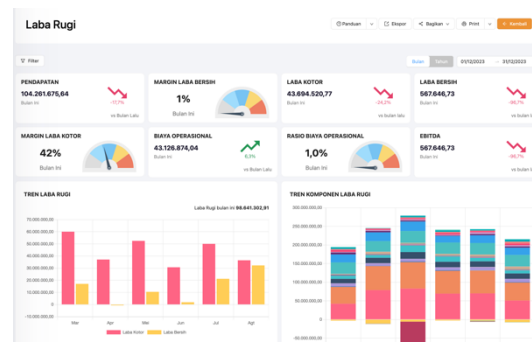


Figure 4. Income Statement Chart

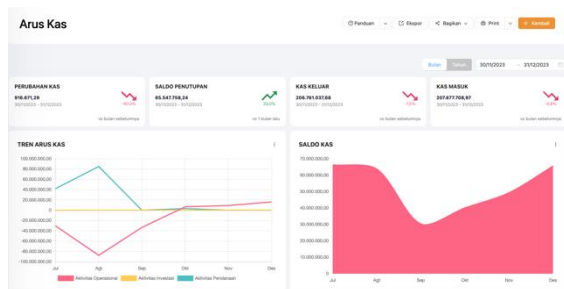


Figure 5. Cash Flow Statement Chart

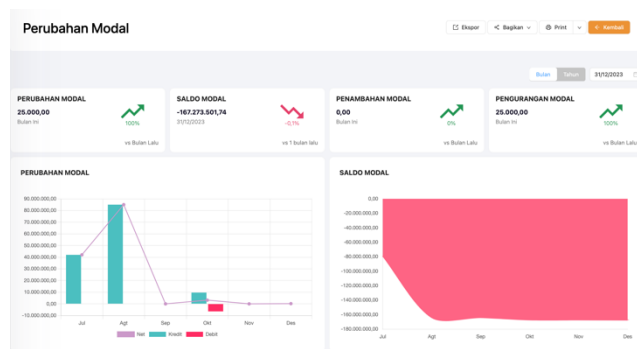


Figure 6. Chart of the Statement of Changes in Capital

CONCLUSION

1. **Improved Efficiency of Accounting Process:** Using Kledo accounting *software* at Makaio Scooter has successfully improved the company's financial management efficiency. The financial recording and reporting process has become faster and more accurate, reducing the risk of manual errors.
2. **Ease of Access and Use:** Kledo provides a user-friendly interface so the accounting team at Makaio Scooter can efficiently operate the *software*. The software also reduced the need for extensive training for new staff.
3. **Integration and Scalability:** Kledo *software* supports integration with other systems used by Makaio Scooter, such as inventory management and sales, which helps make more integrated business decisions. In addition, the *software* has good scalability, allowing for adding features or modules as the business grows.
4. **Operational Cost Savings:** By automating many accounting processes, Makaio Scooter can reduce operational costs by reducing labor requirements for repetitive administrative tasks.
5. **Challenges and Solutions:** While there were some initial challenges, such as staff adaptation to the new technology and system customization, the solutions implemented, including intensive training and technical support from the Kledo team, have helped overcome these obstacles.

Table 1. Comparison Table of Financial Statement Preparation Before and After Makaio Using Kledo

Indicators of Success	Before the Use of Accounting Software	After the Use of Accounting Software
Form of financial statements before and after the use of Kledo	Financial reports produced tend to be less detailed and less complete.	Financial statements become complete and comprehensive, providing a clear and detailed picture of the company's financial condition.
Time spent on reporting	Financial reporting before using Kledo took quite a long time, often requiring a protracted process.	Financial reporting becomes much faster and more efficient and can be generated automatically.
Ease of Reporting by owner	Reporting is already considered easy.	Reporting has never been easier, minimizing complexity and simplifying the management of financial reports.

Indicators of Success	Before the Use of Accounting Software	After the Use of Accounting Software
The thoroughness of the report	The financial statements produced are sufficiently thorough	Report accuracy improved for the better
Data security by the owner	Financial data is considered less secure.	Data security increased to moderately secure, with an audit feature to monitor user data changes and a separate password system for each user.
Costs used to produce reports	Relatively low cost	This cost increases to be quite expensive, proportional to the features and convenience this software offers.

The use of Kledo accounting *software* at Makaio Scooter significantly impacts efficiency, effectiveness, and compliance in the company's financial management. The benefits gained are more significant than the challenges faced during the implementation process.

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