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Implementation of SIMAKDA for Information System CV Bin Daud Store

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Abstract

This study aims to design a web-based Accounting Information System called SIMAKDA using Laravel and Filament at CV Bin Daud Store. CV. Bin Daud Store is a wholesale trading company that records sales, purchases, and inventory transactions through the Kasir Pintar application, but the recording of operational expenses is still separate using Google Spreadsheets so that monitoring payments, receivables, and financial reports are not yet integrated. The research method uses a mixed method with the development of a Waterfall SDLC model system. This system records operational expenses, monitors payments, manages receivables and payables, and produces general journals, ledgers, trial balances, and financial reports. The results of black box testing on 33 scenarios showed 100% success, while the SUS test obtained a score of 78.33 in the acceptable category. This system is able to integrate operational recording, monitoring payments and receivables in real-time, and produce more structured financial reports.

Keywords: Accounting Information System, Accounts Receivable, Financial Reports, Waterfall.

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1. Introduction

The rapid digital transformation taking place in various business sectors is encouraging business actors, including micro, small, and medium enterprises (MSMEs), to start abandoning manual recording and switching to information technology-based data management to increase work efficiency while maintaining the accuracy of the data managed [1]. This trend is in line with the finding that a

good understanding of accounting and the implementation of accounting information systems (AIS) are among the driving factors for the development of MSMEs in Indonesia, so that the existence of an AIS is no longer just an operational complement, but a fundamental need for business actors who want to survive amidst increasingly tight business competition [2].

Through SIA, the entire accounting data management process can take place in one integrated system [3], so that management can obtain accurate and timely financial information without having to rely entirely on manual recapitulation which is time-consuming and prone to error.

The need for a reliable AIS is becoming increasingly important in trading companies, considering the relatively complex characteristics of their transactions, ranging from purchasing goods from suppliers, selling to consumers with various payment methods, inventory management, to recording various daily operational costs [4]. Without an adequate recording system, the risk of discrepancies between financial reports and the company's actual conditions will be increasingly difficult to avoid, so that quite a few trading companies have turned to building an AIS to increase the efficiency of their business financial management [5].

This issue is also faced by CV. Bin Daud Store, a wholesaler of daily necessities, both food and non-food, established in August 2022 in Probolinggo City and currently marketing more than 500 types of products with an average daily transaction of around Rp30,000,000.00. In its operations, the company relies on the Kasir Pintar (Kasir Pintar) application based on Point of Sale (POS) to record sales, purchases, and inventory transactions, both in-store and online through marketplaces. Although quite helpful in the recording process at the cashier, data from the application still has to be exported in Excel format daily for reprocessing by the owner, from checking customer payment status to recording daily cash. Furthermore, recording operational expenses such as fuel costs, employee salaries, and electricity bills is still done separately through Google Sheets, with no connection whatsoever to the existing sales recording system.

This situation causes the company's financial data to be scattered across various unconnected files, making it difficult for owners to monitor unpaid transactions and frequently finding discrepancies between physical cash amounts and available records. The lack of integration between recording operational expenses, monitoring receivables, and preparing financial reports potentially increases the risk of recording errors as transaction volume increases, while financial information needed for business decision-making is often available late or inaccurate.

This kind of financial record integration issue is actually nothing new in research on developing web-based AIS for trading businesses and MSMEs [6] and

Muslih [7] for example, built a web-based AIS to help record financial transactions for small businesses, while Zawaruddin Abdullah et al. [8], and Sholikhudin et al. [9]. Applied a similar approach to production-oriented Small and Medium Enterprises (SMEs). These four studies show a similar trend: the waterfall method is still widely used, and the Laravel framework is gaining traction due to its perceived acceleration of the system development process. However, none of them considered the existence of a POS application previously used by the research subjects, so the issue of integrating sales data from the cashier application with operational expense recording has not been specifically addressed.

This gap aligns with the situation faced by CV. Bin Daud Store, which already uses Kasir Pintar as its POS application, but its data is not yet connected to expense recording or receivables monitoring, so the resulting financial reports cannot be balanced automatically. Departing from this condition, this study offers a novelty in the form of an integration mechanism for export data from the Kasir Pintar POS application with operational expense recording and real-time receivables and payables monitoring in one integrated accounting system called SIMAKDA (Daud Accounting Information System), which is built using the Laravel and Filament frameworks. Through this approach, transaction data previously scattered in Excel and Google Spreadsheet files can be managed in one interconnected system, so that the resulting financial reports are more accurate without the need for manual data reconciliation.

Based on the description, this study aims to (1) integrate the recording of operational expenses of CV. Bin Daud Store efficiently and accurately, (2) design a payment monitoring feature to monitor payment status and manage receivables and payables in real-time, and (3) produce accurate and structured financial reports as a basis for making business decisions at CV. Bin Daud Store.

2. Literature Review

2.1 Previous Research

The development of web-based accounting information systems has been studied by a number of researchers in various types of businesses [6] designed a web-based accounting information system using the waterfall method to help MSMEs, CVs, and startups that still record their finances manually. However, the research was general in nature and did not mention a specific technology framework or specific business objectives. Muslih took a different approach [7], who built an accounting information system at Lavees Kosmetik Caruban using the extreme programming method with the CodeIgniter framework with the object of research being a cosmetics distribution company that does not face data integration problems from the cashier application.

The trend towards utilizing the Laravel framework began to be seen in the research of Abdullah Sholikhudin et al [8], who developed a system called SAKTIPOL for two batik and embroidery SME groups in Malang Regency to reduce the risk of manual recording, which is prone to discrepancies with physical receipts. Meanwhile, Sholikhudin et al. [9] Building an accounting system for UD. Norkayati using pure PHP without a framework, with a focus on resolving the issue of the owner's personal capital being mixed with business cash.

These four studies show that the waterfall method remains the most widely used development approach, while the Laravel framework is gaining traction due to its perceived speed of system development. However, none of these studies have considered data integration from the POS application previously used by the research subjects. This gap is filled by this study, which combines export data from the Kasir Pintar POS application with operational expense recording in a single Laravel and Filament-based accounting system.

2.2 Accounting Information Systems in Trading Companies

An Accounting Information System (AIS) is a systematically integrated set of components that collect, record, process, store, and report financial information needed by management for decision-making. In addition to serving as a transaction recording tool, an AIS also serves as an internal control instrument that protects an organization's assets from the risk of error and fraud, and supports the preparation of accurate and timely financial reports for business decision-making [10].

The application of AIS in trading companies has its own demands because its main activity is purchasing goods from suppliers to be resold without changing their form, so that the resulting financial reports also include merchandise inventory accounts and calculations of Cost of Goods Sold (COGS) as a reduction in income [11].

2.3 Point of Sale and Financial Reporting Integration

Point of Sale(POS) is a system used to manage and process sales transactions in a computerized manner, including recording transactions, managing inventory, and automatically preparing sales reports [12]. The final output of the integration process is financial statements, the final result of the accounting process that describes a company's financial position, performance, and cash flow to support economic decision-making. The income statement shows the difference between revenue and expenses for a period, while the balance sheet depicts the company's assets, liabilities, and equity on a specific date. For these two reports to balance automatically, all data sources, from sales transactions at the POS to operational expense records, need to be processed in a single, integrated system.

2.4 Development Technology

SIMAKDA is built using the Laravel framework, a PHP framework that adopts the Model-View-Controller (MVC) architectural pattern and provides various built-in features that accelerate web application development, such as eloquent ORM, routing system, blade templating engine, database migration, and security features against SQL injection and Cross-Site Request Forgery (CSRF) [13].

To accelerate the development of the administrative interface, this research leveraged Filament, a collection of full-stack components for Laravel that functions as an admin panel and is built using a TALL stack approach (Tailwind CSS, Alpine.js, Laravel, and Livewire). The combination of these two technologies allows for more structured development of transaction recording, payment monitoring, and financial reporting modules with minimal configuration.

2.5 System Development and Testing Methods

SIMAKDA was developed using the waterfall method, a linear, sequential System Development Life Cycle (SDLC) model that includes the stages of requirements analysis, design, implementation, testing, deployment, and system maintenance. The clear structure and comprehensive documentation at each stage make this method suitable for research with a predetermined scope.

The feasibility of the resulting system was tested using two complementary approaches. Black box testing was used to evaluate the system's functionality from a user perspective without examining the program's code structure, by providing input and observing the conformity of the output to the specified specifications. Meanwhile, the System Usability Scale (SUS) was used to measure the system's usability level through ten Likert-scale statements, with an average reference score of 68 as the threshold for categorizing the system as usable.

3.Research Methodology

3.1 Research Design and Object

This research uses a mixed method approach that combines qualitative and quantitative methods in one series of studies [14]. A qualitative approach was applied in the initial stage to deeply explore the current financial recording conditions at CV. Bin Daud Store through field observations and interviews with business owners, while a quantitative approach was applied in the evaluation stage to measure the level of suitability of the system's functions and usability based on test data. These two approaches are complementary; qualitative findings form the basis for determining the designed features, while quantitative measurements ensure that the features are truly functional and easy to use by users.

The object of this research is CV. Bin Daud Store, a wholesale trading company located at Jl. Kalimas No. 124, Pohsangit Kidul Village, Kademangan District,

Probolinggo City. The scope of the research includes the process of recording sales and purchase transactions, operational expenses, and monitoring receivables and payables, which are currently scattered across the Kasir Pintar application, Excel files, and Google Spreadsheets

3.2 Data Collection Techniques

Research data was collected using four complementary techniques. Observations were conducted by directly observing daily business processes at CV. Bin Daud Store, including how staff summarized sales data from the Kasir Pintar and how the owner recorded operational expenses. This provided a clear picture of the weaknesses of the current recording system. Semi-structured interviews were conducted with the business owner, serving as the primary source of information, to explore the system's functional needs and verify the observational findings.

Documentation was conducted by compiling Kasir Pintar export sales report files and Google Spreadsheet files, which have been used to monitor receivables and record operational expenses, as a reference in mapping the actual system requirements. Literature studies were conducted throughout the research to build a theoretical foundation from accredited journals and official documentation of the technology used. The questionnaire instrument used to measure system usability is further explained in the system testing section.

3.3 System Development Stages

SIMAKDA was developed using the waterfall model of the System Development Life Cycle (SDLC) [15]. This model was chosen because the system requirements could be identified quite clearly from the observation and interview stages, and because each stage produced complete documentation that was in accordance with the research scope that had been determined from the start.

The needs analysis phase translates the results of observations and interviews into functional and non-functional system requirements, including determining the main modules to be built. In the design phase, these requirements are expressed in use case diagrams, activity diagrams, and class diagrams using Unified Modeling Language (UML), a database design in the form of an Entity Relationship Diagram (ERD), and a user interface design. The implementation phase translates these designs into program code using Laravel and Filament with a MySQL database, which is developed in stages per module, starting from user authentication to financial reporting.

3.4 System Testing and Data Analysis Techniques

SIMAKDA's feasibility is tested using two complementary methods. Black box testing is used to evaluate the suitability of system functions to established requirements by providing input to each feature and observing the resulting output without examining the program code structure.

Table 1. Summary of SIMAKDA Main Functional Requirements

No	Module	Main Function
1	Master Module	Manage account group reference data, account categories, account lists, and payment methods as the foundation for automated journaling.
2	POS Integration Module	Import sales, purchase, and inventory data from Kasir Pintar with anti-duplication validation
3	Reconciliation Module	Match transaction payment status and convert outstanding transactions into receivables or payables
4	Accounting Module	Generates general journals (automatic and manual), ledgers, and trial balances
5	Financial Report Module	Presents real-time income statements, balance sheets, cash flows, and changes in equity.
6	User Profile and Management Module	Manage user account data and role-based access rights

The level of system usability was measured using the System Usability Scale (SUS), a questionnaire containing ten Likert-scale statements from one to five distributed to users after they tried operating SIMAKDA directly. Each respondent's score was calculated by subtracting one from the score on the odd-numbered statements and subtracting the score on the even-numbered statements from five, adding all the results, then multiplying the total by 2.5 to obtain a final score on a scale of 0–100. The average score from all respondents was then compared with the reference score of 68 to determine whether SIMAKDA could be categorized as feasible in terms of usability.

4. Results and Discussion

4.1 Results of Needs Analysis

The results of observations and interviews with CV. Bin Daud Store show that the current financial recording process has four main weaknesses, namely payment status that does not reflect the actual condition, difficulty in monitoring outstanding receivables, financial reports that are often unbalanced due to unstructured expenditure recording, and a high risk of human error because sales data from Kasir Pintar is not connected to operational expenditure records that are still managed

separately through Google Sheets. These findings form the basis for formulating object requirements, which include the need for data integration, receivables management, payables management, operational recording, financial reporting, and data control and security. These object requirements are then translated into functional system requirements. SIMAKDA is designed with six main interconnected module groups, as summarized in **Table 1**.

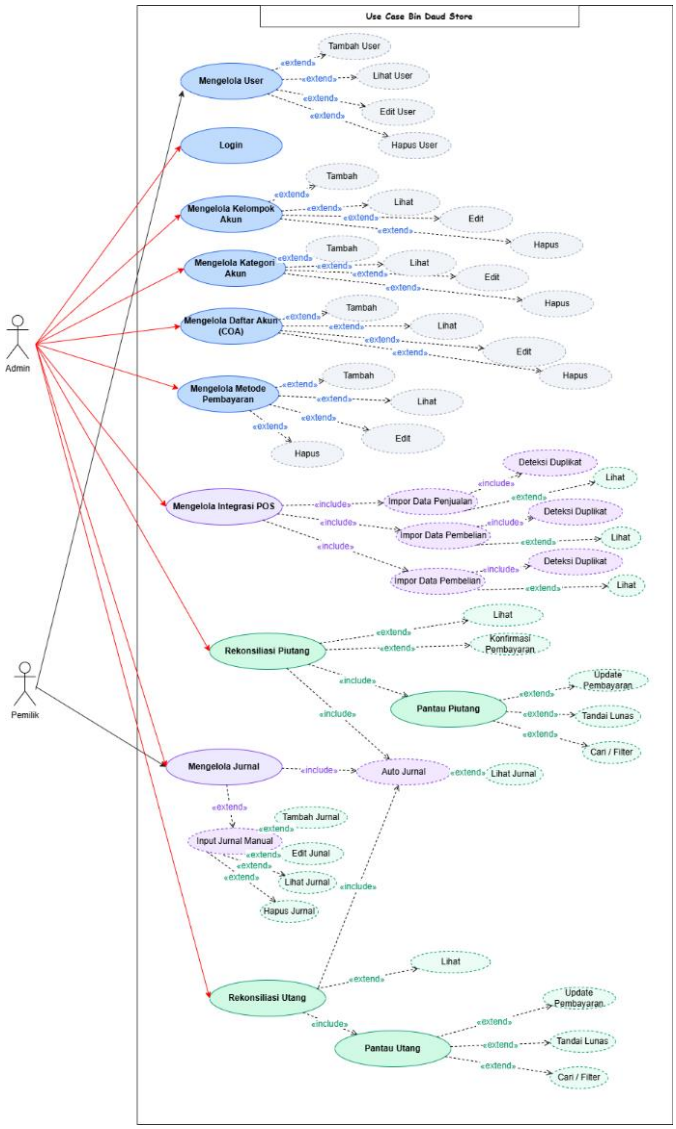


Figure 1. SIMAKDA Use Case Diagram

This system involves two actors: an admin who operates the daily transactional module, and an owner who has full authority over all data and financial reports. This division of access rights also addresses the need for data control and security, which is realized through three mechanisms: password encryption using a hashing algorithm, role-based access control, and anti-duplication validation on each uploaded file. These three mechanisms align with the principle that an accounting information system functions not only as a recording tool but also as an internal control instrument that protects financial data from the risk of error or misuse [15].

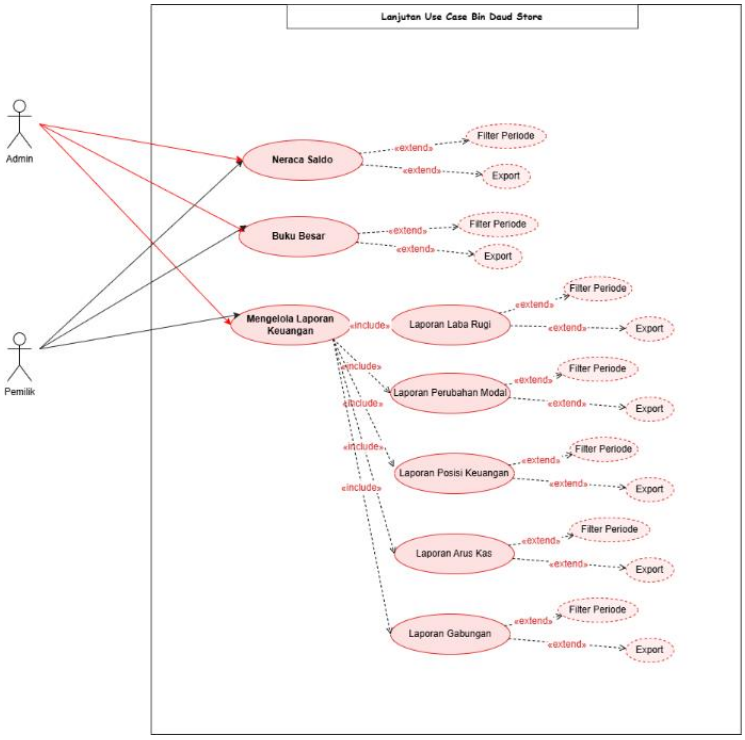


Figure 2. Continued SIMAKDA Use Case Diagram

4.2 System Development Results

The design phase translates these requirements into a system model using the Unified Modeling Language (UML), which encompasses the interactions between the two actors and sixteen primary use cases, ranging from user management, accounting account management, POS data integration, reconciliation and monitoring of receivables and payables, to printing financial reports. These interactions are depicted in **Figure 1**.

Figure 1 shows that the admin has access to daily transactional modules, such as POS data import, reconciliation, and journal entries, while the owner has full access, including access to all financial reports and user management. This separation of access rights reflects the structure of responsibilities in place at CV. Bin Daud Store and ensures that sensitive financial data cannot be altered by unauthorized parties. The data structure design that supports each use case is realized in the form of relationships between tables in the database, which is simplified in **Table 2**.

Table 2 shows that all transactional modules, from POS integration to financial reporting, converge on the journal_header and journal_detail tables. This structure is the key, allowing any data changes in one module to directly affect the general ledger and financial reports without requiring additional recapitulation processes. This design was then translated into a running application during the implementation phase.

Table 2. SIMAKDA Class Structure and Data Relations

No	Modules/Features	Generated Table // Used
1	User Management and Login	*users*
2	Master Account (Groups, Categories, Account List)	account_group, account_category, account
3	Master Payment Method	payment_method // account
4	POS Integration (Data Import)	sales, sales_items, purchases, purchase_items, inventory, import_log // journal_header, journal_detail, users
5	General ledger	journal_header, journal_detail // account, users, period_settings
6	Reconciliation and Monitoring of Receivables	receivables, receivables/sales, journal_header, journal_detail, account
7	Debt Reconciliation and Monitoring	debt, pay_debt // purchase, journal_header, journal_detail, account
8	General Ledger and Trial Balance	- // account, journal_header, journal_detail, period_settings
9	Financial and Export Reports PDF	- // account, journal_header, journal_detail, period_settings

4.3 System Implementation

SIMAKDA is implemented using the Laravel and Filament frameworks with a MySQL database. The following is a presentation of the implementation on the pages that best represent the research objectives.

Figure 3 shows a dashboard that presents a real-time summary of CV. Bin Daud Store's financial condition, including cash balances, total outstanding receivables and payables, and a comparison of sales and purchase trends. This feature replaces the owner's habit of manually checking financial conditions through several separate files, allowing critical information to be accessed in a single view.

Figure 4 shows a general journal page displaying the auto-journal results from Kasir Pintar's imported data alongside the manual input journal used by the owner to record operational expenses, such as fuel costs, employee salaries, and electricity bills. This feature directly addresses the first research objective, which is to integrate

CV. Bin Daud Store's operational expense recording efficiently and accurately, as expenses previously recorded separately in Google Sheets are now recorded in the same system as sales and purchase transactions.

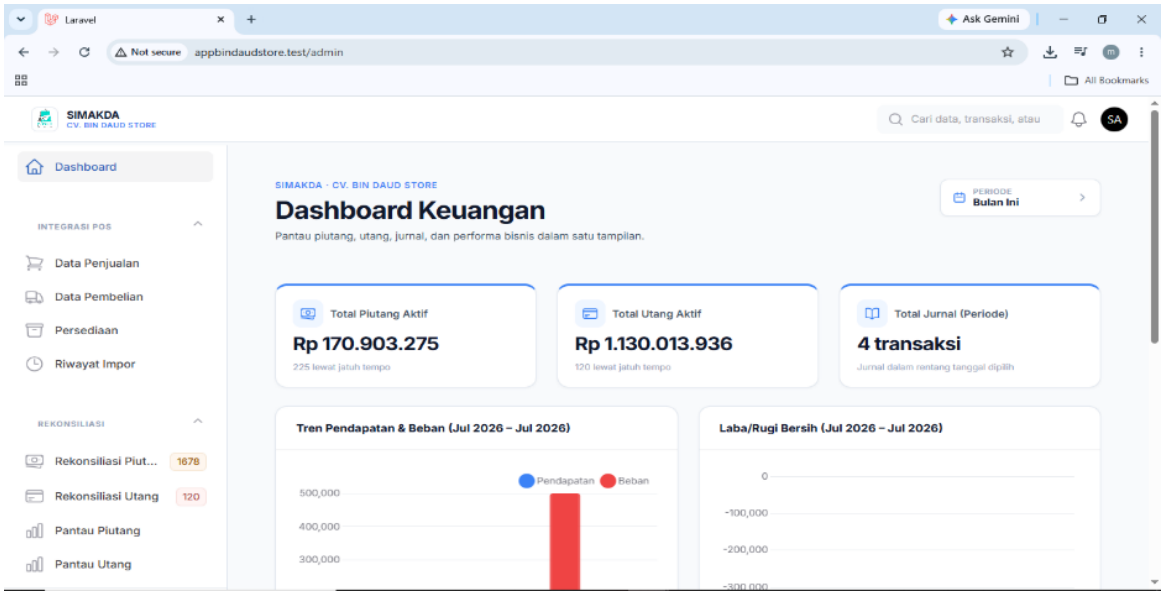


Figure 3. SIMAKDA Dashboard Page

Figure 5 shows the accounts receivable and payable monitoring page, which displays payment status, amount, and remaining balances centrally. Any change in payment status made on this page automatically updates the related balance and records an adjusting journal entry. This feature achieves the second research objective, namely designing a payment monitoring feature to monitor payment status and manage accounts receivable and payable in real time, while also providing a direct solution to the weaknesses of the manual system outlined in section 4.1.

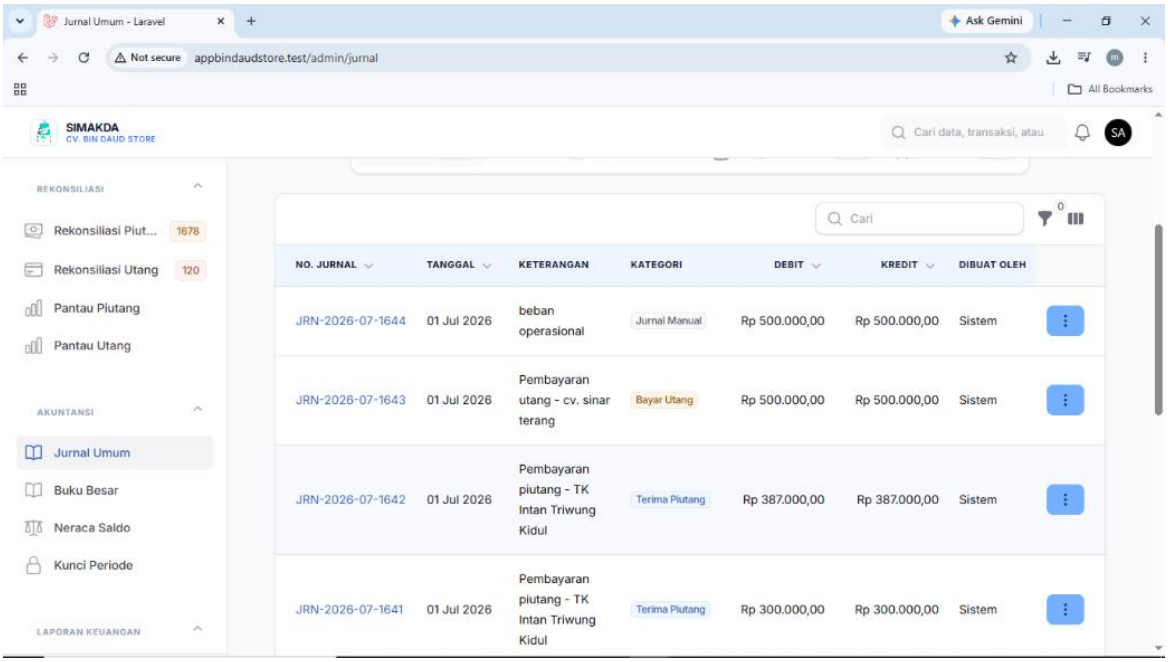


Figure 4. SIMAKDA General Journal Page

Figure 6 shows the financial report page, which includes the profit and loss statement. This page concretely embodies the third research objective: to produce accurate and structured financial reports as a basis for business decision-making at CV. Bin Daud Store.

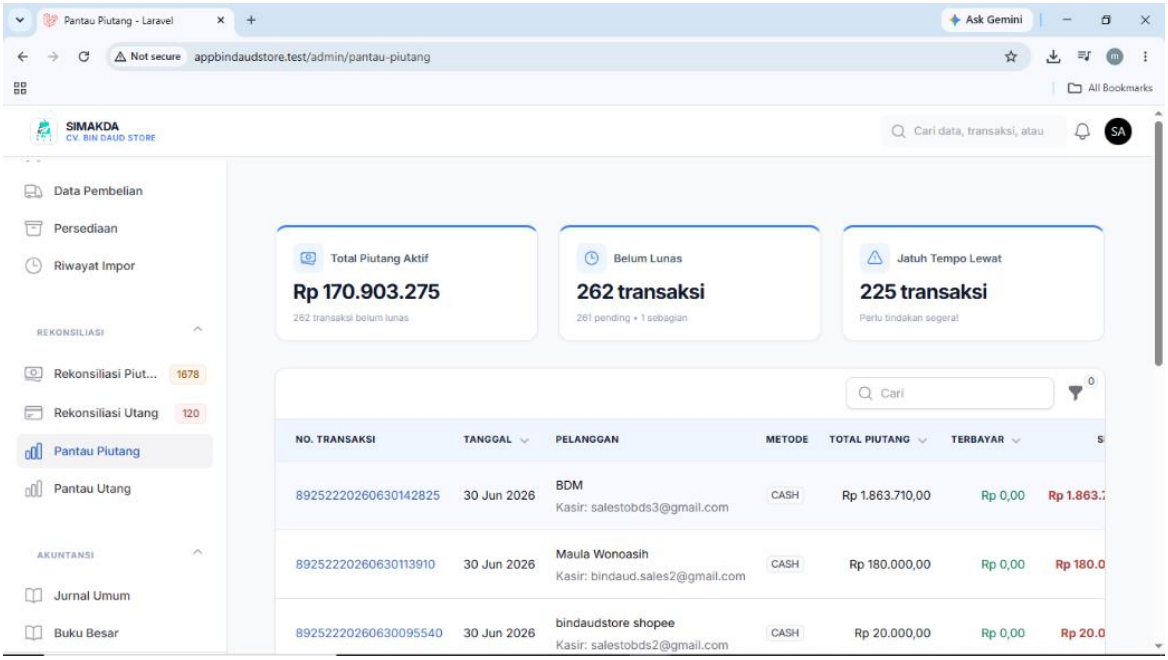


Figure 5. SIMAKDA Accounts Receivable and Accounts Payable Monitoring Pages

4.4 Black Box Testing

The functional feasibility of SIMAKDA was tested using a black box testing method involving two testers to verify the conformity of the system output to the established specifications for all modules, from authentication, POS integration, reconciliation, journals, to financial reports. The test results are summarized in Table 3.



Figure 6. SIMAKDA Financial Report Page

Table 3 shows that all test scenarios were declared valid by both testers, meaning that every feature, from anti-duplication validation on POS data imports, the auto-journal mechanism, the calculation of receivable and payable balances, to the preparation of financial reports, ran according to the functional requirements specifications. This 100% validity rate also indicates that the data structure designed during the system design stage has been implemented consistently across all interconnected modules.

Table 3. SIMAKDA Black Box Test Results

Testing Aspects	Results
Number of test scenarios	33 scenarios
Number of testers	2 persons
The scenario is declared valid	33 scenarios (100%)
Invalid scenario	0 scenarios (0%)

4.5 System Usability Scale (SUS) Testing

SIMAKDA's usability was measured using the System Usability Scale (SUS) questionnaire, which was distributed to three respondents after they experienced the system directly. The test results are summarized in **Table 4**

Table 4. SIMAKDA SUS Test Results

Testing Aspects	Results
Number of respondents	3 people
Average SUS score	78.33
Benchmark score	68
Acceptability category	*Acceptable*(acceptable)
Adjective rating	Good (good)

The average score of 78.33 is above the benchmark score of 68 which is the minimum limit for a system to be categorized as feasible in terms of usability [54], so SIMAKDA can be categorized as acceptable with a good predicate. This achievement shows that respondents, consisting of users representing admin and owner roles, can operate SIMAKDA's main features, such as POS data import, receivables-payables monitoring, and financial report printing, without experiencing significant difficulties. This is also influenced by the interface development approach using Filament, which provides ready-to-use administrative components so that user workflows can be designed consistently in each module.

4.6 Discussion

The results of the black box and SUS tests together demonstrate that SIMAKDA not only functions according to technical specifications but also provides a comfortable experience for its users. The 100% validity of the functional test proves that the auto-journal mechanism is capable of converting transaction data from Kasir Pintar and manual recording into accurate journals, while the SUS score in the acceptable category reinforces that ease of use is not sacrificed for the complexity of the accounting processes handled by the system.

These achievements address the three research objectives that have been formulated. The integration of Kasir Pintar export data with operational expense recording in a single journal module (**Figure 4**) eliminates the need to manage separate Google Sheets files, thereby reducing the risk of recording discrepancies, which were previously a major weakness of the manual system. The real-time monitoring feature for receivables and payables (**Figure 5**) replaces the manual checking mechanism that previously relied entirely on owner activity. The automatically compiled and consistently balanced financial reports (**Figure 6**) eliminate the need for manual recapitulation, which has been a major source of delays in financial information.

This success is inseparable from the waterfall method used in system development. The sequential structure of stages, from requirements analysis to testing, allows each object requirement identified in the initial stage to be fully translated into a database design and re-verified during the testing phase, ensuring that no requirements are overlooked throughout the development process. The combination of the Laravel and Filament frameworks also accelerates this process, as the Model-View-Controller structure and ready-to-use admin panel components allow complex modules, such as reconciliation and automated financial reporting, to be built with relatively minimal configuration.

Compared with previous research, the web-based accounting information system developed by Sulistiyaningsih [6] and Muslih [7] has proven capable of digitizing the financial records of small businesses, but both, as in the research of Abdullah et al. [8] and Sholikhudin et al. [10], have not considered the existence of a POS application that has previously been used by the research object. The striking similarity between the four studies is the use of the waterfall method and the tendency to utilize the Laravel framework, in line with the approach used in this study. The fundamental difference lies in the treatment of POS data sources: this study does not rebuild the sales module from scratch, but rather utilizes the Kasir Pintar export data that is already running at CV. Bin Daud Store and integrates it with the recording of operational expenses and monitoring of receivables and payables in one accounting system that balances automatically. This position is what

is new and a scientific contribution of this study to the study of accounting information systems in trading companies that have used POS applications.

Practically, this research contributes by reducing the workload of admins and owners in manually recapitulating data, while also providing a more reliable financial information basis for business decision making at CV. Bin Daud Store. However, this research has limitations, namely the research object is still limited to one trading company, the feasibility test only includes black box testing and SUS without performance testing on large transaction volumes, and the unavailability of a mobile-based application version. Further research opportunities can be directed at testing system performance on a larger transaction scale and applying a similar approach to other trading companies to test the generalizability of this research results.

4. Conclusion

This research successfully produced SIMAKDA (Daud Accounting Information System), a web-based accounting information system built using the Laravel and Filament frameworks through the waterfall method, to address the financial recording issues that CV. Bin Daud Store has been facing. The research resulting system, namely the recording of operational expenses which are now integrated with the imported data from Kasir Pintar in one journal module, monitoring of payment status and accounts receivable and accounts payable balances, and the preparation of financial reports which are automatically compiled and always balanced as a basis for making business decisions for business owners.

The feasibility of this system is supported by the results of black box testing which recorded a validity level of one hundred percent in all test scenarios, as well as a System Usability Scale score of 78.33 which places SIMAKDA in the acceptable category. This achievement confirms that the integration of POS data with the recording of operational expenses and monitoring of receivables and payables in one accounting system that balances automatically can be realized without sacrificing ease of use, while also being a contribution of this research to the study of accounting information systems in trading companies that have used POS applications. The application of a similar approach to other trading companies with a larger transaction scale can be a direction for further development to test the generalizability of the results of this study.

Authors' Declaration

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Competing interests - The authors declare no competing interest.

Additional information - No additional information from the authors.

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