



Ushering in the Age of Endemic

**THE 11TH INTERNATIONAL INNOVATION,
INVENTION & DESIGN COMPETITION
INDES 2022**

EXTENDED ABSTRACTS BOOK



e ISSN 2756-8733



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Perpustakaan Negara Malaysia

Cataloguing in Publication Data

No e-ISSN: e-ISSN 2756-8733



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Typesetting : Wan Nurul Fatimah binti Wan Ismail

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MOBILE CASH BOOK 1.0: A CONVENIENT WAY OF DOCUMENTING BUSINESS TRANSACTIONS FOR SMALL BUSINESS OWNERS

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ABSTRACT

A good record-keeping practice is crucial for any size of business organization in order to maintain structured, complete and up-to-date accounting records for the business. It aids in better financial planning and management for the business. However, most small business owners fail to maintain accurate books of accounts since it is not a compulsory practice for them, at least, not required by the law. Consequently, it is challenging for small business owners to monitor their financial health and development as well as secure outside funding for the purpose of expanding the business. In Malaysia, most new businesses failed within the first three years of their operation mainly due to failure in keeping good records of their business transactions which has led to poor tracking of business performance. This project was initiated to provide an easy mechanism for small business owners to record their business transactions whenever the transaction takes place. Mobile Cash Book 1.0 is a convenient and friendly application, designed specifically for small traders to assist them in documenting their business transactions. Using two features from Google which are Google Form and Form Publisher, Mobile Cash Book 1.0 can be used by the user to record simple revenue and expenses transactions. A report in PDF format will be generated and sent directly to the respondent's email. This initiative is hoped to promote better record-keeping among the small business owners for the benefit of their businesses in the long run.

Keyword: mobile cash book, documentation, small business owners, record keeping

1. INTRODUCTION

The cash book is the basis for the accounting system. The cash book records all revenue and expenses that have occurred in the normal course of running a business. For big business entities, the data from the cash book will then be used to record the monthly financial statements of the business. On the other hand, for small business owners, their financial recording practice is rather limited and cash books are the most common medium used to record their daily transactions. This cash book is very important to help analyze the business income as well as calculate taxes payable or refund.

Cash books can be recorded manually in books or electronically. One crucial feature of a cash book is it must be easy to use and easy to understand. In Malaysia, small business owners are encouraged to practice keeping a proper record of their cash book so much so that a detailed

information about this subject matter is made available on the website of SME Corporation Malaysia. According to SME Corporation Malaysia (2021), most new businesses fail within the first three years of operation due to poor financial management and account management or bookkeeping. As a matter of fact, based on a study done to explore the current accounting record-keeping practices among micro business owners in the State of Kelantan, Malaysia, it was found that the majority of the micro business owners do not keep complete accounting records with some of them not keeping any record at all (Ramli et al., 2017). This is worrying as the business owners will lose one of the important segments in the course of managing the business, which is performing the analysis on the business performance.

Encouraging the growth of small businesses is crucial because small businesses are critical for economic growth and innovative capacity in many regions (Ribeiro-Soriano, 2017). Therefore, Mobile Cash Book 1.0 is developed in an effort to increase the record-keeping practice among small business owners. This initiative comes in handy for the user as it was developed using low-tech tools such as the use of Google Form and Form Publisher, which both are existing features available on Google.

2. METHODOLOGY

Mobile Cash Book 1.0 is convenient and user-friendly, designed specifically for small business owners in order to assist them in documenting their business transactions. Mobile Cash Book 1.0 can be used by users to record simple revenue and expense transactions. It was developed using two features from Google which are Google Form and Form Publisher. Firstly, the respondent will fill up the Google form. The Google form contains fields for the respondent to record the revenue generated and the expenses incurred by the respondent's business. At the moment, the users can record up to five revenue transactions and five expense transactions in one submission. However, users can fill up the form multiple times to record their business transactions as and when they occurred. Information such as date of the transaction, details of the transaction and amount in RM can be provided by the user (i.e the business owner). When the respondents have finished filling up the form, the respondents must click on the 'Submit' button to submit the form. Once submitted, a report in PDF format will be generated and sent directly to the respondent's email. The respondent will have the softcopy form of the report containing his or her business transactions. The report can be downloaded and printed for hardcopy filing. This way, the respondents will have a source for future reference. The following are the steps involved in using Mobile Cash Book 1.0:

Questions Responses Settings

Section 1 of 11

Mobile Cash Book 1.0

Your convenient way to record business transaction!

This form contains 5 sections to record revenue transactions and 5 sections to record transaction relating to expenses incurred.

Email *

Valid email

This form is collecting emails. [Change settings](#)

Your Business Name *

Short answer text

After section 1 Continue to next section

Section 2 of 11

Revenue

Description (optional)

Step 1: Users fill up the Google Form

Cash Book for SYV Trading

Revenue		
Date	Details	Amount
2022-10-02	Cash sales	60
2022	Cash sales	250
2022	Cash sales	180

Expenses		
Date	Details	Amount
2022	Paid lot rental	85
2022	Bought cooking materials	167
2022	Bought light bulb	45

Generated using Mobile Cash Book 1.0 ©

Step 2: Users receive a report in PDF
format in their emails

Figure 1 Steps in Developing Mobile Cash Book 1.0

From the steps taken above, it can be seen that the Mobile Cash Book 1.0 application is simple and easy to use. It is hoped that, with its simple feature, this application can benefit a wider range of users, especially among small business owners.

3. CONCLUSION

This initiative would benefit small business owners the most because it promotes the practice of recording business transactions for this targeted group. This initiative can be proposed to the Small Traders Association across the nation so that it can reach and give benefit the targeted group. If taken seriously, it is expected that the business will have proper record keeping for their transaction, hence, a good start to have a complete financial report that can be used to make further performance analysis that provide a milestone for the business growth.

Despite the advantages that come with this initiative, the limitation lies with the literacy of IT knowledge among the potential users is highly in consideration. As explained in the methodology section above, this initiative was developed using Google form and form publisher in which the report will be sent directly to the user's email address. Therefore, in order for the user to use this recording method, he or she must at least have an email account and a smartphone. In addition, a person must have a basic IT knowledge to operate softcopy documents on the computer.

In conclusion, Mobile Cash Book 1.0 initiative is a simple and convenient method to nurture good record-keeping practices among the small business owners. This initiative, although

simple to use, brings a business a good starting point in the effort to have a complete financial record which can further be used for the advancement of the business to another level.

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Surat kami : 700-KPK (PRP.UP.1/20/1)

Tarikh : 20 Januari 2023

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