



Training on Data Implementation From Transactions to Financial Reports at CV Geha Pratama

Pelatihan Implementasi Data Dari Transaksi Menjadi Laporan Keuangan Pada CV Geha Pratama

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Abstract

The socialization of the company's simple financial report is very much needed by many people, especially for the owner of the company as the initiator, the bank as the credit provider, and the government that provides facilities for the arrangement of laws and regulations, where each party has its own interests. Investors want to know the benefits of investment, banks want to know the level of security of loans provided and smooth returns, the government is more focused on the benefits of these investments for the economy and equal distribution of employment opportunities. Application of financial reports regarding various transactions starting from identification and recording of transactions, recording transactions through general journals, posting ledgers, transferring to trial balance. Until a company's financial statements are created. Financial reports The results can be used to make decisions whether the business being run experiences a profit or loss, as well as an evaluation material for ongoing businesses, whether the financial records made are correct or not. In general, this business can be said to still use the traditional way of recording financial statements. Therefore, socialization and training is needed about the importance of recording financial statements in a company in a simple way.

Keywords: *General Journal, trial balance, financial statements*

Abstrak

Sosialisasi Laporan Keuangan sederhana perusahaan ini sangat diperlukan oleh banyak kalangan, terutama bagi para owner perusahaan selaku pemrakarsa, bank selaku pemberi kredit, dan pemerintah yang memberikan fasilitas tata peraturan hukum dan perundang-undangan, dimana setiap pihak memiliki kepentingan tersendiri. Investor ingin mengetahui keuntungan investasi, bank ingin mengetahui tingkat keamanan kredit yang diberikan dan kelancaran pengembaliannya, pemerintah lebih menitik-beratkan manfaat investasi tersebut bagi perekonomian dan pemerataan kesempatan kerja. Penerapan laporan keuangan menyangkut berbagai transaksi yang dimulai dari Identifikasi dan pencatatan transaksi, Melakukan pencatatan transaksi melalui jurnal umum, Posting buku besar, Memindahkan ke neraca saldo. Sampai tercipta sebuah laporan keuangan perusahaan. Laporan keuangan Hasilnya dapat digunakan untuk mengambil keputusan apakah usaha yang dijalankan mengalami keuntungan atau kerugian, serta merupakan bahan evaluasi bagi bisnis yang sedang berlangsung, apakah pencatatan keuangan yang dilakukan sudah benar atau belum. Secara umum, usaha ini dapat dikatakan masih menggunakan cara tradisional dalam pencatatan laporan keuangannya.. Oleh karena itu, diperlukan sosialisasi dan pelatihan tentang arti pentingnya pencatatan laporan keuangan pada sebuah perusahaan secara sederhana.

Kata kunci: Jurnal Umum, neraca saldo, laporan keuangan



PRELIMINARY

Financial statements are one of the most important information in assessing the development of the company, can also be used to assess the achievements of the company in the past, present and plans for the future. Financial reports are generally presented to provide information regarding financial positions, performance and cash flows as well as tax calculations of a company within a certain period (SAK). This information is expected to be useful for most users of financial statements in making decisions.

Each agency has specific objectives to be achieved. Agency performance is reflected in financial reports that are prepared annually. The information presented in the financial statements aims to meet the information needs relating to financial position, performance and changes in financial position. The directorate of accounting and financial reporting has the obligation to carry out accounting and prepare financial reports for the central government.

The object of this Community Service is CV Geha Pratama. CV Geha Pratama is a national private company engaged in the general trading services sector, Supplier Procurement of Goods and Services, Office Stationery, Office Equipment and focuses its business on the printing sector. CV Geha Pratama is located on Jl. Behind Olo No. 33 D, Padang, West Sumatra. So far, CV Geha Pratama has completed financial reports in a simple form.

METHOD

The object of this research was carried out at the CV Company. Geha Pratama which is located on Jl. Behind Olo No. 33D Padang, West Sumatra. Tel 0751-33441- 37725, Fax number 0751-32349, Email ghpadang@yahoo.com. CV. Geha Pratama is a national private company engaged in the general trading service sector, supplying goods and services, office stationery, office equipment and focusing its business on the printing sector. The data obtained and used in this study are primary data types. According to Sugiyono (2016: 225). Primary data sources were obtained through interviews with research subjects and by observation or direct observation in the field. In this study, the primary data was in the form of notes from interviews and results of direct field observations obtained through interviews with the owner of the company CV. Geha Primary. Data analysis and discussion were carried out through a descriptive approach.

RESULTS AND DISCUSSION

Recording of bookkeeping reports carried out by CV. Geha Pratama is still simple. Recording is done to find out cash income such as receiving orders and knowing cash expenditures such as buying raw materials, transportation costs, paying for electricity, water and telephone, and paying employee salaries. Even though the records are good, some are still not in accordance with the existing accounting system. Recording is made based on the understanding of the owner and his employees. CV. Geha Pratama runs and collects its capital from its own capital and from loans to third parties. In the financial transaction activities that occur in CV. Geha Pratama is done according to the procedure set by the owner. Bookkeeping made by CV. Geha Pratama consists of receiving orders, purchasing raw material supplies, and expenses incurred. Recording carried out by CV. There are still Geha Pratama that are not in accordance with the applicable accounting standards, namely SAK EMKM. Bookkeeping reports are made by the owner of the CV. Geha Pratama because the owner is also part of the administration. Bookkeeping reports are made every month. In the preparation of financial reports, of course there are standards for their preparation. This basis is used so that all financial reports are the same for MSMEs in compiling financial reports using the SAK EMKM reference.

The implementation of the financial statements that the researcher uses refers to the guidelines for financial reports that are in accordance with SAK EMKM. The SAK EMKM report is a Standard Report for Financial Accounting for Micro, Small and Medium Entities which consists of three components, namely a statement of financial position, a statement of profit and loss, and notes to financial statements. The accounting cycle is the sequence of work that must be carried out by the accountant from the beginning to produce the company's financial statements. Following are the transactions that researchers have implemented into financial statements

Preparation of Statement of Financial Position

Financial statements in accordance with the Standards for Financial Accounting for Micro, Small and Medium Entities (SAK EMKM) consist of a statement of financial position, a statement of profit and loss, and notes to financial statements. In SAK EMKM, the statement of financial position consists of assets, liabilities and equity. Meanwhile, the income statement consists of revenue, operating expenses, income tax



expense, and gross profit and loss after tax. The following is transaction data that has been implemented into a statement of financial position

CV. Geha Pratama					
Statement of Financial Position					
Period December					
NERACA TAHUN 2015			NERACA TAHUN 2016		
NO	KETERANGAN	R	R	R	R
		p	p	p	p
AKTIVA					
Aktiva Lancar					
1	Kas		24.896.000		1.139.600
2	Bank		389.675.398		397.405.843
3	Piutang Dagang		250.195.000		177.014.250
4	Pajak Dibayar Dimuka				
	- PPH psl. 22		69.260.499		47.158.819
	- PPH psl. 25		4.800.000		4.800.000
	- PPN				
5	Persediaan Barang		38.022.500		28.516.875
Jumlah Aktiva Lancar			776.849.397		656.035.387
Aktiva Tidak Lancar					
6	Inventaris Kantor	2.000.000		9.000.000	
	Akumulasi Penyusutan	500.000	1.500.000	2.750.000	6.250.000
7	Kendaraan	260.100.000		260.100.000	
	Akumulasi Penyusutan	37.512.500	222.587.500	70.025.000	190.075.000
8	Mesin	175.000.000		175.000.000	
	Akumulasi Penyusutan	60.437.500	114.562.500	56.406.250	118.593.750



Jumlah Aktiva Tidak				
Lancar				
		338.650.000		314.918.750
JUMLAH AKTIVA				
		1.115.499.397		970.954.137
PASIVA				
Hutang Lancar				
9	Hutang Dagang	228.906.750		68.294.496
10	Hutang Bank	0		0
11	Hutang Pajak	1.632.601		29.010
12	Hutang Lain – lain	0		0
Jumlah Hutang Lancar		230.539.351		68.323.506
13	Modal Disetor	533.527.796	884.960.046	
		-	-	
14	Prive	189.232.750	344.295.046	398.232.046 486.728.000
15	Rugi Laba	540.665.000		415.902.631
JUMLAH PASIVA		1.115.499.397		970.954.137

As can be seen in the grouping of assets and liabilities, this can be seen in cash and inventory receivables, fixed assets, trade payables, bank loans, equities that are in accordance with the established EMKM SAK framework and have fulfilled the characteristics of presenting quality financial reports. By presenting financial position information in accordance with SAK EMKM make CV. Geha Pratama makes it easy to take

Preparation of Profit and Loss Reports

An entity's income statement may include revenue, finance expense and tax expense accounts. An entity presents accounts and portions of accounts in the income statement when such presentation is relevant to an understanding of the entity's financial performance.

The income statement formulates all income and has not been recognized in one period, unless ED SAK EMKM requires it later. ED SAK EMKM regulates the treatment of the impact of corrections to errors and changes in accounting policies which are presented as a retrospective presentation of the previous period and as part of profit or loss in the period the changes occur.

**CV. Geha Pratama**
Income statement
Period December

KETERANGAN	RUGI LABA TAHUN 2015		RUGI LABA TAHUN 2016	
	R P	R P	R P	R P
PENJUALAN		5.558.623.752		4.276.764.150
PPN		505.329.432		377.515.001
PENERIMAAN		5.053.294.320		3.899.249.149
Persediaan Awal	27.840.250		38.422.500	
Pembelian	4.024.818.740		2.817.373.118	
Tersedia Untuk dijual	4.052.658.990		2.855.795.618	
Persediaan Akhir	38.422.500		31.699.000	
HARGA POKOK				
PENJUALAN		4.014.236.490		2.824.096.618
LABA KOTOR		1.039.057.830		1.075.152.531
BEBAN UMUM & ADMINISTRASI				
Gaji Karyawan	117.600.000		264.760.000	
Telephone, Listrik & air	39.675.330		50.025.000	
Administrasi Kantor & Rutin	48.869.500		51.131.720	
Beban Angkutan	105.082.000		109.285.280	
Perizinan PBB	10.665.000		12.635.000	
Beban Operasional	89.376.000		90.438.400	
Beban Penyusutan	87.125.000		57.962.500	
Beban Sewa Toko	0		0	
Beban Asuransi	0		0	
Bonus Karyawan	0		23.012.000	



Jumlah Beban	498.392.830	659.249.900
LABA BERSIH USAHA	540.665.000	415.902.631

Preparation of Notes on financial statements

The notes to these financial statements provide information about a statement that the financial statements have been prepared in accordance with SAK EMKM, a summary of accounting policies and additional information and details of certain accounts that explain important and material transactions so that it is useful for users to understand the financial statements. The types of additional information and details presented depend on the type of business activities carried out by the entity. Notes to financial statements are presented systematically to the extent practicable. each account in the financial statements cross-references the related information in the notes to the financial statements. In the notes to financial reports that are in accordance with SAK EMKM, researchers have not been able to implement it because the data that has been carried out is very simple so that CV. Geha Pratama has not prepared or implemented the related SAK EMKM in the notes to the financial statements.

Several forms of socialization that we do and document:





CONCLUSION

Implementation of CV transactions. Geha Pratama has implemented financial accounting standards in accordance with SAK EMKM guidelines in its financial reports which can be seen from the presentation of the 2 financial reports required by SAK EMKM, namely Statements of Financial Position and Profit and Loss, with the implementation of financial reports it can fairly describe the financial statements of the actual situation, and have quality financial reports

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