

PROYEK SIKLUS UMKM UNTUK UCP 3

PENGANTAR AKUNTANSI DASAR



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PROGRAM STUDI S1 AKUNTANSI

FAKULTAS EKONOMI DAN BISNIS

UNIVERSITAS PEMBANGUNAN NASIONAL “VETERAN” JAKARTA

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KATA PENGANTAR

Puji syukur kami panjatkan kehadiran Tuhan Yang Maha Esa, karena berkat karunianya kami dapat menyelesaikan proyek UCP 3 mengenai siklus UMKM dengan tepat waktu.

Penyusunan laporan ini bertujuan untuk memenuhi tugas Mata Kuliah Pengantar Akuntansi. Selain itu, makalah ini juga bertujuan untuk memberikan tambahan wawasan bagi kami sebagai penulis dan bagi para pembaca. Khususnya tentang siklus UMKM (Usaha Mikro, Kecil, dan Menengah) bagi para pembaca dan juga bagi penulis.

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Jakarta, 12 November 2021.

Penulis.

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BAB I

PENDAHULUAN.

1.1 Latar Belakang Pengambilan Objek

Usaha mikro, kecil, dan menengah (UMKM) adalah kelompok usaha yang dikelola oleh orang atau suatu badan usaha tertentu yang kriterianya ditetapkan berdasarkan UU No 20 tahun 2008. Dalam kehidupan sehari-hari kita banyak menemukan Usaha mikro, kecil, dan menengah (UMKM) seperti warung makan, toko kelontong, *laundry* dan lain sebagainya.

Usaha mikro, kecil dan menengah (UMKM) juga merupakan salah satu bagian penting dari perekonomian suatu negara ataupun daerah. Peran penting tersebut telah mendorong banyak negara termasuk Indonesia untuk terus berupaya mengembangkan UMKM.

Walaupun kecil dalam skala jumlah pekerja, aset, dan omzet, namun karena jumlahnya cukup besar, maka peranan UMKM cukup penting dalam menunjang perekonomian. Tidak jauh berebeda dengan jenis usaha lainnya, UMKM juga harus membuat laporan keuangan maka perlu mengetahui siklus akuntansi,

Adapun alasan kami memilih UMKM Kedai Pempek Ibu Ebet sebagai objek penelitian disebabkan lokasi tempat usaha yang dekat dan pemilik UMKM merupakan salah satu kenalan dari anggota kelompok kami.

1.2 Tujuan Kegiatan Project

Adapun tujuan dari kegiatan proyek ini yakni untuk memenuhi tugas Pengantar Akuntansi, membangun hubungan komunikasi yang profesional dengan pelaku UMKM, meningkatkan kemampuan dalam menyusun satu siklus akuntansi dari transaksi asli, dan meningkatkan kemampuan untuk memecahkan permasalahan yang Komperhensif.

BAB II

PROFIL USAHA

2.1 Sejarah Perusahaan.

Kedai Pempek Ibu Ebet didirikan pada tahun 2018 dengan modal pribadi dari Ibu Ebet sebesar Rp 10.000.000,-. Kedai Pempek Ibu Ebet terletak di Jl. Pramuka, Cimandala, Cibinong, Bogor, Jawa Barat 16710. Alasan pemilik usaha mendirikan usaha pempek karena saat membeli makanan khas kampung halamannya terutama pempek di daerah lingkungan tempat tinggalnya saat ini, rasanya tidak sesuai dengan selera ibu Ebet, sehingga Ibu Ebet terinspirasi untuk membuat pempek yang cocok dengan selernya.

2.2 Struktur Organisasi

Usaha Kedai Pempek Ibu Ebet hanya memiliki satu anggota yakni Ibu Ebet sebagai pemilik modal dan pengelola usaha. Ibu Ebet tidak memiliki karyawan dikarenakan beban gaji yang tinggi.

2.3 Jenis Usaha, Perkembangan Usaha, dan Rencana Pengembangan.

Kedai Pempek Ibu Ebet merupakan sebuah UMKM yang bergerak dibidang perdagangan makanan. Hal itu berarti kegiatan utama usaha Ibu Ebet yakni jual beli makanan dengan keuntungan yang diperoleh sebesar selisih antara harga beli dengan harga jual. Keuntungan rata-rata perhari yang diperoleh sekitar Rp 300.000,-. Ibu Ebet tidak menerapkan sistem pencatatan keuangan sistematis melainkan hanya mencatat secara sederhana setiap adanya transaksi.

Usaha Kedai Pempek Ibu Ebet sempat mengalami penurunan jumlah pendapatannya disebabkan pandemi covid-19 yang terjadi di Indonesia namun untuk saat ini usaha Ibu Ebet kembali membaik dengan peningkatan pembeli yang kembali normal. Skala usaha UMKM Ibu Ebet masih tergolong sebagai usaha rumahan sederhana dengan modal yang tidak besar dan tidak memiliki cabang usaha.

Pada saat ini Ibu Ebet mengatakan bahwa ia memiliki rencana untuk membuat kedai usahanya lebih besar dari sebelumnya agar pengunjung lebih nyaman. Rencana tersebut merupakan salah satu upaya yang dilakukan Ibu Ebet untuk memperbesar usahanya.

BAB III

SISTEM DAN PROSEDUR PELAPORAN KEUANGAN

3.1 Kebijakan Akuntansi Sederhana.

Kedai Pempek Ibu Ebet memiliki kebijakan akuntansi sebagai berikut :

A. Umum

- 1) Sistem berpasangan dengan dasar Cash Basis.
- 2) Laporan keuangan disajikan sesuai Standar Akuntansi EMKM.
- 3) Periode akuntansi bulanan. Dimulai 1 Agustus sampai dengan 31 Oktober 2021.
- 4) Periode Sub Akuntansi : 3 bulan.
- 5) Pada setiap akhir bulan disusun penyesuaian, neraca saldo, laporan laba rugi, laporan perubahan modal pemilik, laporan posisi keuangan, dan laporan arus kas.
- 6) Jurnal Khusus dan Jurnal Umum untuk mencatat transaksi.
- 7) Transaksi menggunakan Mata Uang Rupiah (mata uang tunggal).

B. Khusus.

1) Pengeluaran Kas

Setiap pengeluaran kas dicatat dengan bukti transaksi berupa Nota Kontan. Transaksi pengeluaran kas meliputi kegiatan pembelian barang dagang secara tunai, pembelian perlengkapan secara tunai dan pengeluaran untuk pembayaran beban-beban usaha. Pencatatan dari pengeluaran kas ini pada jurnal pengeluaran kas.

2) Penerimaan Kas

Setiap penerimaan kas dicatat dengan bukti transaksi berupa Nota Kontan. Transaksi penerimaan kas meliputi kegiatan menjual barang secara tunai dan pendapatan usaha berupa komisi dari penitipan barang dagang dari pihak ketiga.

3) Penilaian Persediaan Barang Dagang.

Pencatatan persediaan dengan menggunakan sistem periodik dengan menggunakan metode penilaian First In First Out (FIFO).

4) Penyusutan Aktiva Tetap.

Aset tetap tidak diperhitungkan penyusutannya tiap tahunnya dan tidak memiliki nilai sisa.

- 5) Laporan arus kas disusun menggunakan metode langsung (Direct Method).

3.2 Daftar Akun (Chart of Account)

NO.AKUN	NAMA AKUN	FUNGSI UNTUK MENCATAT MUTASI NILAI:
<u>1-1000</u>	<u>Current Assets :</u>	
1-1100	Cash on Hand	Uang di tangan
1-1200	Merchandise Inventory	Persediaan barang dagang
1-1300	Store Supplies	Perlengkapan Toko
<u>1-3000</u>	<u>Fixed Assets :</u>	
1-3100	Equipment	Peralatan
<u>2-1000</u>	<u>Current Liabilities :</u>	
<u>3-1000</u>	<u>Equity :</u>	
3-1100	Owner's Equity	Modal Pemilik
3-1200	Income Summary	Ikhtisar Laba-Rugi
<u>4-1000</u>	<u>Revenues :</u>	
4-1100	Sales of Merchandise	Penjualan Barang Dagangan
<u>5-1000</u>	<u>Cost Of Goods Sold :</u>	
5-1100	Purchase	Pembelian
5-1200	Cost of Goods Sold	Harga Pokok Penjualan
<u>6-1000</u>	<u>Operating Expenses :</u>	
6-1100	Telepon, Water and Electricity Expense	Beban Telepon, Air dan Listrik
6-1120	Rent Expense	Beban Sewa Toko
6-1200	Store Supplies Expense	Beban Perlengkapan
6-1300	Depreciation Expenses of Equipment	Beban Depresiasi Peralatan
<u>8-1000</u>	<u>Other Revenue</u>	
8-1100	Other Revenue	Pendapatan lain-lain

Informasi Tambahan :

3.3 Rincian perlengkapan dan aset tetap

- Perlengkapan

Perlengkapan yang ada pada Daftar Rekening merupakan gabungan dari : Plastik, kresek kecil, kresek besar dan plastik klip kecil. Perlengkapan toko dibeli setiap satu minggu sekali. Hal tersebut karena perlengkapan yang tersedia akan habis dalam waktu satu minggu. Sehingga penyesuaian di akhir bulan dilakukan dengan menghitung minggu ke berapa dikali dengan harga dari perlengkapan.

- Aset Tetap.

Aset tetap pada Toko Pempek Ibu Ebet berupa berbagai peralatan yang diperlukan untuk kegiatan operasi UMKM. Aset tetap Toko Pempek Ibu Ebet tidak diperhitungkan penyusutannya dan tidak memiliki nilai sisa. Berikut merupakan rincian dari aset tetap Toko Pempek Ibu Ebet :

Kind of Equipment	Historical Cost	Date of Acquisition
Etalase	Rp 2.000.000,-	January 2th, 2018
Banner	Rp 1.000.000,-	January 4th, 2018
Kursi dan Meja	Rp 1.000.000,-	January 1th, 2018
Peralatan	Rp 4.000.000,-	January 4th,2018

BAB IV

Hasil Analisis dan Evaluasi Pelaksanaan Proses Akuntansi

Dalam melakukan penyusunan laporan keuangan, peneliti terlebih dahulu melakukan analisis terhadap kegiatan penjualan pempek Ibu Ebet. Peneliti melakukan analisis terhadap identitas usaha, kas, pendapatan, beban sewa, beban listrik dan pembelian persediaan. Sehingga dari hasil analisis kegiatan tersebut peneliti dapat menyusun laporan keuangan dengan data yang valid dari usaha pempek Ibu Ebet.

Langkah selanjutnya peneliti melakukan penjurnalan, posting buku besar, neraca saldo, jurnal penyesuaian dan penyusunan laporan keuangan dengan dasar penyusunan yaitu SAK-EMKM. Laporan keuangan yang dilakukan pihak UMKM dicatat dengan baik oleh pihak pemilik usaha pempek.

BAB V LAPORAN KEUANGAN

6.1 Bulan Agustus

6.1.1. Posisi Saldo Awal Buku Besar

Kedai Mpepek Ibu Ebet General Ledger Agustus 31st, 2021						
Name :		Cash On Hand			No. Account	1-1100
Date		Description	Ref	Debit	Credit	Balances
October	1	Opening Balances	✓	-	-	RP3.970.000
2021						
Name :		Merchandise Inventory			No. Account	1-1200
Date		Description	Ref	Debit	Credit	Balances
October	1	Opening Balances	✓	RP30.000	-	RP30.000
2021						
Name :		Supplies store			No. Account	1-1300
Date		Description	Ref	Debit	Credit	Balances
October						
2021						
Name :		Equipment			No. Account	1-3100
Date		Description	Ref	Debit	Credit	Balances
October	1	Opening Balances	✓	-	RP8.000.000	RP8.000.000
2021						
Name :		Owner's Equity			No. Account	3-1100
Date		Description	Ref	Debit	Credit	Balances
October	1	Opening Balances	✓	-	RP12.000.000	RP12.000.000
2021						

6.1.2 Rekapitan transaksi

Tanggal	Deskripsi	Penjualan	Pengeluaran
1	Purchase on Cash		Rp 651.000
1	Supplies Store		Rp 55.000
1	Sales of Merchandise	Rp 307.000	
	Other Revenue	Rp 28.000	
2	Sales of Merchandise	Rp 155.000	
	Other Revenue	Rp 63.000	
3	Sales of Merchandise	Rp 517.500	
8	Purchase on Cash		Rp 765.000
8	Supplies Store		Rp 55.000
9	Sales of Merchandise	Rp 154.500	
	Other Revenue	Rp 13.000	
10	Sales of Merchandise	Rp 342.500	
	Other Revenue	Rp 6.000	
11	Sales of Merchandise	Rp 270.000	
	Other Revenue	Rp 55.000	
12	Sales of Merchandise	Rp 327.500	
15	Purchase on Cash		Rp 849.000
15	Store Supplies		Rp 55.000
15	Sales of Merchandise	Rp 185.000	
16	Electric Expense		Rp 23.693
16	Sales of Merchandise	Rp 200.000	
	Other Revenue	Rp 23.000	
17	Sales of Merchandise	Rp 282.500	
18	Sales of Merchandise	Rp 427.500	
	Other Revenue	Rp 18.000	
19	Sales of Merchandise	Rp 70.000	
21	Salea of Merchandise	Rp 415.000	
22	Purchase on Cash		Rp 364.200
22	Store Supplies		Rp 55.000
22	Sales of Merchandise	Rp 330.000	
	Other Revenue	Rp 28.000	
23	Sales of Merchandise	Rp 177.500	
	Other Revenue	Rp 6.000	
24	Sales of Merchandise	Rp 355.000	
	Other Revenue	Rp 34.000	
31	Rent Expenses		Rp 500.000
TOTAL		Rp 4.790.500	Rp 3.372.893

6.1.3. Pencatatan dan Pengikhtisaran

Cash Receive Journal.

Kedai Mpepek Ibu Ebet								
Cash Receive Journal								
August 31st, 2021								
Date	Invoice No.	Description	Ref	Debit	Credit			
				Cash on Hand	Others			
					Account Name	Account Number	Amount	
Agustus 2021	1	Sales on Cash	✓	Rp307.000	Sales of Merchandise	4-1100	Rp307.000	
		Other Revenue	✓	Rp28.000	Other Revenue	8-1100	Rp28.000	
	2	Sales on Cash	✓	Rp155.000	Sales of Merchandise	4-1100	Rp155.000	
		Other Revenue	✓	Rp63.000	Other Revenue	8-1100	Rp63.000	
	3	Sales on Cash	✓	Rp517.500	Sales of Merchandise	4-1100	Rp517.500	
	9	Sales on Cash	✓	Rp154.500	Sales of Merchandise	4-1100	Rp154.500	
		Other Revenue	✓	Rp13.000	Other Revenue	8-1100	Rp13.000	
	10	Sales on Cash	✓	Rp342.500	Sales of Merchandise	4-1100	Rp342.500	
		Other Revenue	✓	Rp6.000	Other Revenue	8-1100	Rp6.000	
	11	Sales on Cash	✓	Rp270.000	Sales of Merchandise	4-1100	Rp270.000	
		Other Revenue	✓	Rp55.000	Other Revenue	8-1100	Rp55.000	
	12	Sales on Cash	✓	Rp327.500	Sales of Merchandise	4-1100	Rp327.500	
	15	Sales on Cash	✓	Rp185.000	Sales of Merchandise	4-1100	Rp185.000	
	16	Sales on Cash	✓	Rp200.000	Sales of Merchandise	4-1100	Rp200.000	
		Other Revenue	✓	Rp23.000	Other Revenue	8-1100	Rp23.000	
	17	Sales on Cash	✓	Rp282.500	Sales of Merchandise	4-1100	Rp282.500	
	18	Sales on Cash	✓	Rp427.500	Sales of Merchandise	4-1100	Rp427.500	
		Other Revenue	✓	Rp18.000	Other Revenue	8-1100	Rp18.000	
	19	Sales on Cash	✓	Rp70.000	Sales of Merchandise	4-1100	Rp70.000	
	21	Sales on Cash	✓	Rp415.000	Sales of Merchandise	4-1100	Rp415.000	
	22	Sales on Cash	✓	Rp330.000	Sales of Merchandise	4-1100	Rp330.000	
		Other Revenue	✓	Rp28.000	Other Revenue	8-1100	Rp28.000	
	23	Sales on Cash	✓	Rp177.500	Sales of Merchandise	4-1100	Rp177.500	
		Other Revenue	✓	Rp6.000	Other Revenue	8-1100	Rp6.000	
24	Sales on Cash	✓	Rp355.000	Sales of Merchandise	4-1100	Rp355.000		
	Other Revenue	✓	Rp34.000	Other Revenue	8-1100	Rp34.000		
Total				Rp4.790.500	Total			Rp4.790.500

Account Number			
Debit		Credit	
Account Number	Amount	Account Number	Amount
1-1100	Rp4.790.500	4-1100	Rp4.516.500
		8-1100	Rp274.000
Total	Rp4.790.500	Total	Rp4.790.500

Cash Payment Journal

Kedai Mpepek Ibu Ebet							
Cash Payment Journal							
Agustus 31st 2021							
Date	Invoice No	Description	Ref	Debet			Credit
				Others			Cash In Hand
				Account Name	Account Number	Amount	
Agustus 2021	1	Purchase on Cas	✓	Purchase	5-1100	Rp651.000	Rp651.000
	1	Supplies Store	✓	Supplies Store	1-1200	Rp55.000	Rp55.000
	8	Purchase on Cas	✓	Purchase	5-1100	RP765.000,00	Rp765.000
	8	Supplies Store	✓	Supplies Store	1-1200	RP55.000,00	Rp55.000
	15	Purchase on Cas	✓	Purchase	5-1100	RP849.000,00	Rp849.000
	15	Store Supplies	✓	Supplies Store	1-1200	RP55.000,00	Rp55.000
	16	Electric Expense	✓	Electric Expenses	6-1100	RP23.693,00	Rp23.693
	22	Purchase on Cas	✓	Purchase	5-1100	RP537.000,00	Rp537.000
	22	Store Supplies	✓	Supplies Store	1-1200	RP55.000,00	Rp55.000
	31	Rent Expense	✓	Rent Expense	6-1200	RP500.000,00	Rp500.000
Total						Rp3.545.693	Rp3.545.693

Recapitulation			
Debit		Credit	
Account Number	Amount	Account Number	Amount
1-1200	Rp220.000	1-1100	Rp3.545.693
5-1100	Rp2.802.000		
6-1100	RP23.693,00		
6-1200	RP500.000,00		
Total	Rp3.545.693	Total	Rp3.545.693

6.1.4. Buku Besar

Kedai Mpepek Ibu Ebet
General Ledger
Agustus 31st, 2021

Name : Cash On Hand No. Account 1-1100

Date	Description	Ref	Debit	Credit	Balances
October 1	Opening Balances	✓	-	-	RP3.970.000
2021 31	Cash Receive Journal	CRJ	RP4.790.500	-	RP8.760.500
31	Cash Payment Journal	CPJ	-	RP3.545.693	RP5.214.807

Name : Merchandise Inventory No. Account 1-1200

Date	Description	Ref	Debit	Credit	Balances
October 1	Opening Balances	✓	RP30.000	-	RP30.000
2021 31	Adjustment Entris	AE	RP94.800	-	RP124.800
31	Adjustment Entris	AE	-	RP30.000	RP94.800,00

Name : Supplies store No. Account 1-1300

Date	Description	Ref	Debit	Credit	Balances
October 2021 31	Cash Payment Journal	CPJ	RP220.000	-	RP220.000
31	Adjustment Entris	AE	-	RP165.000	RP55.000

Name : Equipment No. Account 1-3100

Date	Description	Ref	Debit	Credit	Balances
October 1	Opening Balances	✓	-	RP8.000.000	RP8.000.000
2021					

Name : Owner's Equity No. Account 3-1100

Date	Description	Ref	Debit	Credit	Balances
October 1	Opening Balances	✓	-	RP12.000.000	RP12.000.000
2021 31	Closing Entris	CE	-	RP1.364.607	RP13.364.607

Name : Income Summary No. Account 3-1200

Date	Description	Ref	Debit	Credit	Balances
October 2021 31	Adjustment Entris	AE		RP94.800	RP94.800
31	Adjustment Entris	AE	RP30.000		RP64.800
31	Closing Entris	CE		RP4.790.500	RP4.855.300
31	Closing Entris	CE	RP3.490.693		RP1.364.607
31	Closing Entris	CE	RP1.364.607		RP0

Name : Sales of Merchandise No. Account 4-1100

Date	Description	Ref	Debit	Credit	Balances
October 2021 31	Cash Receive Journal	CRJ	-	RP4.516.500	RP4.516.500
31	Closing Entris	CE	RP4.516.500	-	RP0

Name : Purchase No. Account 5-1100

Date	Description	Ref	Debit	Credit	Balances
October 2021 31	Cash Payment Journal	CPJ	RP2.802.000		RP2.802.000
31	Closing Entris	CE		RP2.802.000	RP0

Name :		Purchase				No. Account	5-1100
Date		Description	Ref	Debit	Credit	Balances	
October							
2021	31	Cash Payment Journal	CPJ	RP2.802.000		RP2.802.000	
	31	Closing Entris	CE		RP2.802.000	RP0	
Name :		Electric Expenses				No. Account	6-1100
Date		Description	Ref	Debit	Credit	Balances	
October							
2021	31	Cash Payment Journal	CPJ	RP23.693		RP23.693	
	31	Closing Entris	CE		RP23.693	RP0	
Name :		Rent Expenses				No. Account	6-1200
Date		Description	Ref	Debit	Credit	Balances	
October							
2021	31	Cash Payment Journal	CPJ	RP500.000		RP500.000	
	31	Closing Entris	CE		RP500.000	RP0	
Name :		Store Supplies Expense				No. Account	6-1300
Date		Description	Ref	Debit	Credit	Balances	
October							
2021	31	Adjustment Entris	AE	RP165.000		RP165.000	
	31	Closing Entris	CE		RP165.000	RP0	
Name :		Other Revenue				No. Account	8-1100
Date		Description	Ref	Debit	Credit	Balances	
October							
2021	31	Cash Receive Journal	CRJ		RP274.000	RP274.000	
	31	Closing Entris	CE	RP274.000		RP0	

6.1.5. Neraca Saldo

No. Account	Explanation	Debit	Credit
1-1100	Cash on Hand	RP5.214.807	
1-1200	Merchandise Inventory	RP30.000	
1-1300	Store Supplies	RP220.000	
1-3100	Equipment	RP8.000.000	
3-1100	Owner's Equity		RP12.000.000
3-1200	Income Summary		
4-1100	Sales of Merchandise		RP4.516.500
5-1100	Purchase	RP2.802.000	
6-1100	Electric Expenses	RP23.693	
6-1120	Rent Expense	RP500.000	
6-1130	Store Supplies Expense		
8-1100	Other Revenue		RP274.000
Total		RP16.790.500	RP16.790.500

6.1.6. Jurnal Penyesuaian

Kedai Mpekpek Ibu Ebet					
Adjustment Entris					
on August 31st, 2021					
Date		Explanation	Ref	Debit	Credit
Agustus 1	31	Store Supplies Expense	6-1300	RP165.000,00	
		Store Supplies	1-1300		RP165.000,00
	31	Income Summary	3-1200	RP30.000,00	
		Merchandise Inventory	1-1200		RP30.000,00
		Merchandise Inventory	1-1200	RP94.800,00	
		Income Summary	3-1200		RP94.800,00
Total				RP124.800,00	RP124.800,00

Recapitulation			
Debit		Credit	
Account Number	Amount	Account Number	Amount
1-1200	RP94.800,00	1-1200	RP30.000,00
3-1200	RP30.000,00	1-1300	RP165.000,00
6-1300	RP165.000,00	3-1200	RP94.800,00
Total	RP289.800,00	Total	RP289.800,00

6.1.7. Kertas Kerja

Kedai Mpekpek Ibu Ebet											
Worksheet											
Per 31 Agustus 2021											
No. Account	Account Name	Trial Balance		Adjustment Entris		TB After Adjustment		Income Statement		Balance Sheet	
		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit
1-1100	Cash on Hand	RP5.214.807				RP5.214.807,00					RP5.214.807,00
1-1200	Merchandise Inventory	RP30.000		RP94.800,00	RP30.000,00	RP94.800,00					RP94.800,00
1-1300	Store Supplies	RP220.000			RP165.000,00	RP55.000,00					RP55.000,00
1-3100	Equipment	RP8.000.000				RP8.000.000,00					RP8.000.000,00
3-1100	Owner's Equity		RP12.000.000				RP12.000.000,00				RP12.000.000,00
3-1200	Income Summary			RP30.000,00	RP94.800,00	RP30.000,00	RP94.800,00	RP30.000,00	RP94.800,00		
4-1100	Sales of Merchandise	RP0	RP4.516.500				RP4.516.500,00		RP4.516.500,00		
5-1100	Purchase	RP2.802.000				RP2.802.000,00		RP2.802.000,00			
6-1100	Electric Expenses	RP23.693				RP23.693,00		RP23.693,00			
6-1200	Rent Expense	RP500.000				RP500.000,00		RP500.000,00			
6-1300	Store Supplies Expense			RP165.000,00		RP165.000,00		RP165.000,00			
8-1100	Other Revenue		RP274.000				RP274.000,00		RP274.000,00		
Sub Total								RP3.520.693,00	RP4.885.300,00	RP13.364.607,00	RP12.000.000,00
Profit								RP1.364.607,00			RP1.364.607,00
Total		RP16.790.500	RP16.790.500	RP289.800,00	RP289.800,00	RP16.885.300,00	RP16.885.300,00	RP4.885.300,00	RP4.885.300,00	RP13.364.607,00	RP13.364.607,00

6.1.8. Laporan Keuangan

Kedai Mpekmpek Ibu Ebet Income Statement on August 31st, 2021			
Revenue			
Sales of Merchandise	RP4.516.500,00		
Net Sales			RP4.516.500,00
Cost of Good Sold			
Begining Inventory		RP30.000	
Purchase	RP2.802.000,00		
Net Purchase		RP2.802.000,00	
Cost Available for Sales		RP2.832.000	
Ending Inventory		RP94.800,00	
Cost of Good Sold			RP2.737.200
Gross Profit			RP1.779.300,00
Expense			
Electric Expense	RP23.693,00		
Rent Expense	RP500.000,00		
Store Supplies Expense	RP165.000,00		
Total Operating Expense			RP688.693,00
Profit After Operating Expense			RP1.090.607,00
Other Revenue			
Other Revenue			RP274.000,00
Net Profit			RP1.364.607,00

Kedai Mpekmpek Ibu Ebet Statement of Owner's Equity on August 31st, 2021		
Owner's Capital at August 1, 2021		RP12.000.000
Net Income		RP1.364.607
Owner's Capital at August 31, 2021		RP13.364.607

Kedai Mpek-mpek Ibu Ebet					
Balance Sheet					
on August 31st, 2021					
Assets			Liabilities		
Current Assets			Current Liabilities		
Cash on Sales	RP5.214.807,00				
Merchandise Inventory	RP94.800,00				
Store Supplies	RP55.000,00				
Total Current Assets		RP5.364.607,00			
Fixed Assets			Equity		
Equipment	RP8.000.000,00		Owner's Equity	RP13.364.607	
Total Fixed Assets		RP8.000.000,00	Total Equity		RP13.364.607,00
Total Assets		RP13.364.607,00	Total Liabilities + Equity		RP13.364.607,00

Kedai Mpek-mpek Ibu Ebet			
Cash Flow			
on August 31st, 2021			
Cash Receive From Operating			
	Cash Receive From Customer	Rp4.516.500	
	Cash Receive From Other Revenue	Rp274.000	
	Cash Payment To Supplier	-Rp2.802.000	
	Cash Payment To Store Supplies	-Rp220.000	
	Cash Payment To Electric Expense	-RP23.693,00	
	Cash Payment To Rent Expense	-RP500.000,00	
	Net Cash From Operating Activities		Rp1.244.807
Cash Flow From Investing Activities			
	Net Cash From Investing Activities		
Cash Flow From Financing Activities			
	Net Cash From Financing Activities		
	Net Cash Flow		Rp1.244.807
	Cash at beginning of year		RP3.970.000
	Cash at ending of a year		Rp5.214.807

6.1.9. Jurnal Penutup

Kedai Mpek-mpek Ibu Ebet					
Closing Entris					
on August 31st, 2021					
Date		Account Name	Ref	Debit	Credit
August	31	Sales of Merchandise	4-1100	RP4.516.500	
		Other Revenue	8-1100	RP274.000	
			Income Summary		RP4.790.500
	31	Income Summary	3-1200	RP3.490.693	
			Purchase		RP2.802.000
			Electric Expenses		RP23.693
			Rent Expense		RP500.000
			Store Supplies Expense		RP165.000
	31	Income Summary	3-1200	RP1.364.607	
			Owner's Capital		RP1.364.607
Total				RP9.645.800	RP9.645.800

6.1.10. Neraca Saldo Setelah Penutup

Kedai Mpek-mpek Ibu Ebet	
Post Closing Entris	
on August 31st, 2021	

No. Account	Explanation	Debit	Credit
1-1100	Cash on Hand	RP5.214.807,00	
1-1200	Merchandise Inve	RP94.800,00	
1-1300	Store Supplies	RP55.000,00	
1-3100	Equipment	RP8.000.000,00	
3-1100	Owner's Equity		RP13.364.607,00
Total		RP13.364.607,00	RP13.364.607,00

6.2 Bulan September

6.2.1. Posisi Saldo Awal Buku Besar

Kedai Mpepek Ibu Ebet
General Ledger
September 31st, 2021

Kedai Mpepek Ibu Ebet							
General Ledger							
September 31st, 2021							
Name :		Cash On Hand			No. Account		1-1100
Date		Description	Ref	Debit	Credit	Balances	
October	1	Opening Balances	✓	RP5.214.807,00		RP5.214.807,00	
2021							
Name :		Merchandise Inventory			No. Account		1-1200
Date		Description	Ref	Debit	Credit	Balances	
October	1	Opening Balances	✓	RP94.800		RP94.800	
2021							
Name :		Store Supplies			No. Account		1-1300
Date		Description	Ref	Debit	Credit	Balances	
October	1	Opening Balances	✓	RP55.000		RP55.000	
2021							
Name :		Equipment			No. Account		1-3100
Date		Description	Ref	Debit	Credit	Balances	
October	1	Opening Balances	✓		RP8.000.000	RP8.000.000	
2021							
Name :		Owner's Equity			No. Account		3-1100
Date		Description	Ref	Debit	Credit	Balances	
October	1	Opening Balances	✓		RP13.364.607	RP13.364.607	
2021							

6.2.2 Rekapitulasi transaksi

Tanggal	Deskripsi	Penjualan	Pengeluaran
16	Electric Expense		Rp 25.733
17	Purchase on Cash		Rp 861.000
17	Supplies Store		Rp 55.000
18	Sales of merchandise	Rp 485.000	
	Other Revenue	Rp 9.000	
20	Sales of merchandise	Rp 402.500	
24	Sales of merchandise	Rp 285.000	
	Other Revenue	Rp 42.000	
25	Sales of merchandise		Rp 1.395.000
25	Other Revenue		Rp 55.000
25	Sales of merchandise	Rp 420.600	
	Other Revenue	Rp 9.000	
26	Sales of merchandise	Rp 372.500	
	Other Revenue	Rp 18.000	
27	Sales of merchandise	Rp 215.000	
	Other Revenue	Rp 9.000	
28	Sales of merchandise	Rp 190.000	
	Other Revenue	Rp 16.000	
29	Sales of merchandise	Rp 390.000	
30	Sales of merchandise	Rp 330.000	
	Other Revenue	Rp 8.000	
31	Rent Expenses		Rp 500.000
TOTAL		Rp 3.201.600	Rp 2.891.733

6.2.3. Pencatatan dan Pengikhtisaran

Cash Receive Journal

Kedai Mpepek Ibu Ebet							
Cash Receive Journal							
September 31st 2021							
Date	Invoice No.	Description	Ref	Debit	Credit		
				Cash on Hand	Others		
					Account Name	Account Number	Amount
September 2021	18	Sales on cash	✓	Rp485.000	Sales of merchandise	4-1100	Rp485.000
		Other Revenue	✓	Rp9.000	Other Revenue	8-1100	Rp9.000
	20	Sales on cash	✓	Rp402.500	Sales of merchandise	4-1100	Rp402.500
	24	Sales on cash	✓	Rp285.000	Sales of merchandise	4-1100	Rp285.000
		Other Revenue	✓	Rp42.000	Other Revenue	8-1100	Rp42.000
	25	Sales on cash	✓	Rp420.600	Sales of merchandise	4-1100	Rp420.600
		Other Revenue	✓	Rp9.000	Other Revenue	8-1100	Rp9.000
	26	Sales on cash	✓	Rp372.500	Sales of merchandise	4-1100	Rp372.500
		Other Revenue	✓	Rp18.000	Other Revenue	8-1100	Rp18.000
	27	Sales on cash	✓	Rp215.000	Sales of merchandise	4-1100	Rp215.000
		Other Revenue	✓	Rp9.000	Other Revenue	8-1100	Rp9.000
	28	Sales on cash	✓	Rp190.000	Sales of merchandise	4-1100	Rp190.000
		Other Revenue	✓	Rp16.000	Other Revenue	8-1100	Rp16.000
	29	Sales on cash	✓	Rp390.000	Sales of merchandise	4-1100	Rp390.000
30	Sales on cash	✓	Rp330.000	Sales of merchandise	4-1100	Rp330.000	
	Other Revenue	✓	Rp8.000	Other Revenue	8-1100	Rp8.000	
TOTAL				RP3.201.600			RP3.201.600

Recapitulation			
Debit		Credit	
Account Number	Amount	Account Number	Amount
1-1100	RP3.201.600	4-1100	Rp3.090.600
		8-1100	Rp111.000
Total	RP3.201.600	Total	RP3.201.600

Cash payment Journal

Kedai Mpepek Ibu Ebet								
Cash Payment Journal								
September 31st 2021								
Date	Invoice No.	Description	Ref	Debet			Credit	
				Others			Cash on Hand	
				Account Name	bunt Nur	Amount		
September 2021	16	✓	Electric Expense	6-1100	Electric Expense	6-1100	Rp25.733	Rp25.733
	17	✓	Purchase on Cash	5-1100	Purchase	5-1100	Rp861.000	Rp861.000
	17	✓	Supplies Store	1-1200	Supplies Store	1-1600	Rp55.000	Rp55.000
	25	✓	Purchase on Cash	5-1100	Purchase	5-1100	Rp1.395.000	Rp1.395.000
	25	✓	Supplies Store	1-1200	Supplies Store	1-1600	Rp55.000	Rp55.000
	31	✓	Rent Expense	6-1120	Rent Expense	6-1120	Rp500.000	Rp500.000
TOTAL							Rp2.891.733	Rp2.891.733

Recapitulation			
Debit		Credit	
Account Number	Amount	Account Number	Amount
1-1200	Rp110.000	1-1100	Rp2.891.733
5-1100	Rp2.256.000		
6-1100	Rp25.733		
6-1120	Rp500.000		
Total	Rp2.891.733	Total	Rp2.891.733

6.2.4. Buku Besar

Kedai Mpempek Ibu Ebet General Ledger September 31st, 2021						
Name : Cash On Hand				No. Account		1-1100
Date		Description	Ref	Debit	Credit	Balances
October	1	Opening Balances	✓	RP5.214.807,00		RP5.214.807,00
2021	31	Cash Receive Journal	CRJ	RP3.201.600		RP8.416.407,00
	31	Cash Payment Journal	CPJ		Rp2.891.733	RP5.524.674,00
Name : Merchandise Inventory						
				No. Account		1-1200
Date		Description	Ref	Debit	Credit	Balances
October	1	Opening Balances	✓	RP94.800		RP94.800
2021	31	Adjusment Entris	AE		RP94.800	RP0
	31	Adjusment Entris	AE	RP166.800		RP166.800,00
Name : Store Supplies						
				No. Account		1-1300
Date		Description	Ref	Debit	Credit	Balances
October	1	Opening Balances	✓	RP55.000		RP55.000
2021	31	Cash Payment Journal	CPJ	RP110.000		RP165.000
Name : Equipment						
				No. Account		1-3100
Date		Description	Ref	Debit	Credit	Balances
October	1	Opening Balances	✓		RP8.000.000	RP8.000.000
2021						
Name : Owner's Equity						
				No. Account		3-1100
Date		Description	Ref	Debit	Credit	Balances
October	1	Opening Balances	✓		RP13.364.607	RP13.364.607
2021	31	Closing Entris	CE		RP436.867	RP13.801.474
Name : Income Summary						
				No. Account		3-1200
Date		Description	Ref	Debit	Credit	Balances
October						
2021	31	Adjusment Entris	AE		RP166.800	RP166.800
	31	Adjusment Entris	CE	RP94.800		RP72.000
	31	Closing Entris	CE		RP3.201.600	RP3.273.600
	31	Closing Entris	CE	RP2.836.733		RP436.867
	31	Closing Entris	CE	RP436.867		RP0

Name : Sales of merchandise				No. Account	4-1100	
Date		Description	Ref	Debit	Credit	Balances
October						
2021	31	Cash Receive Journal	CRJ		Rp3.090.600	Rp3.090.600
	31	Closing Entris	CE	RP3.090.600		Rp0
Name : Purchase				No. Account	5-1100	
Date		Description	Ref	Debit	Credit	Balances
October						
2021	31	Cash Payment Jorna	CPJ		Rp2.256.000	Rp2.256.000
	31	Closing Entris	CE	RP2.256.000		Rp0
Name : Electric Expenses				No. Account	6-1100	
Date		Description	Ref	Debit	Credit	Balances
October						
2021	31	Cash Payment Journal	CPJ	Rp25.733		Rp25.733
	31	Closing Entris	CE		RP25.733	Rp0
Name : Rent Expenses				No. Account	6-1200	
Date		Description	Ref	Debit	Credit	Balances
October						
2021	31	Cash Payment Journal	CPJ	RP500.000		RP500.000
	31	Closing Entris	CE		RP500.000	RP0
Name : Store Supplies Expense				No. Account	6-1300	
Date		Description	Ref	Debit	Credit	Balances
October						
2021	31	Adjusment Entris	AE	RP55.000		RP55.000
	31	Closing Entris	CE		RP55.000	Rp0
Name : Other Revenue				No. Account	8-1100	
Date		Description	Ref	Debit	Credit	Balances
October						
2021	31	Cash Receive Journal	CRJ		RP111.000	RP111.000
	31	Closing Entris	CE	RP111.000		RP0

6.2.5. Neraca Saldo

**Kedai Mpekmpek Ibu Ebet
Trial Balances
on September 31st, 2021**

No. Account	Explanation	Debit	Credit
1-1100	Cash on Hand	RP5.524.674	
1-1200	Merchandise Inventory	RP94.800	
1-1300	Store Supplies	RP165.000	
1-3100	Equipment	RP8.000.000	
3-1100	Owner's Equity		RP13.364.607
3-1200	Income Summary		
4-1100	Sales of Merchandise		RP3.090.600
5-1100	Purchase	RP2.256.000	
6-1100	Electric Expenses	RP25.733	
6-1200	Rent Expense	RP500.000	
8-1100	Other Revenue		Rp111.000
Total		RP16.566.207	RP16.566.207

6.2.6. Jurnal Penyesuaian

Kedai Mpekmpek Ibu Ebet Adjusment Entris on September 31st, 2021				
Date	Explanation	Ref	Debit	Credit
Agustus 1 31	Store Supplies Expense	6-1300	RP55.000,00	
	Store Supplies	1-1300		RP55.000,00
31	Income Summary	3-1200	RP94.800,00	
	Merchandise Inventory	1-1200		RP94.800,00
	Merchandise Inventory	1-1200	RP166.800,00	
	Income Summary	3-1200		RP166.800,00
Total			RP261.600,00	RP261.600,00

Recapitulation			
Debit		Credit	
Account Number	Amount	Account Number	Amount
1-1200	RP166.800,00	1-1200	RP94.800,00
3-1200	RP94.800,00	1-1300	RP55.000,00
6-1300	RP55.000,00	3-1200	RP166.800,00
Total	RP316.600,00	Total	RP316.600,00

6.2.7. Kertas Kerja

Kedai Mpekmpek Ibu Ebet											
Worksheet											
Per 31 September 2021											
No. Account	Account Name	Trial Balance		Adjustment Entris		TB After Adjustment		Income Statement		Balance Sheet	
		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit
1-1100	Cash on Hand	RP5.524.674				RP5.524.674,00				RP5.524.674,00	
1-1200	Merchandise Inventory	RP94.800		RP166.800,00	RP94.800,00	RP166.800,00				RP166.800,00	
1-1300	Store Supplies	RP165.000			RP55.000,00	RP110.000,00				RP110.000,00	
1-3100	Equipment	RP8.000.000				RP8.000.000,00				RP8.000.000,00	
3-1100	Owner's Equity		RP13.364.607				RP13.364.607,00			RP0,00	RP13.364.607,00
3-1200	Income Summary			RP94.800,00	RP166.800,00	RP94.800,00	RP166.800,00	RP94.800,00	RP166.800,00		
4-1100	Sales of Merchandise		RP3.090.600				RP3.090.600,00		RP3.090.600,00		
5-1100	Purchase	RP2.256.000				RP2.256.000,00		RP2.256.000,00			
6-1100	Electric Expenses	RP25.733				RP25.733,00		RP25.733,00			
6-1200	Rent Expense	RP500.000				RP500.000,00		RP500.000,00			
6-1300	Store Supplies Expense			RP55.000,00		RP55.000,00		RP55.000,00			
8-1100	Other Revenue		Rp111.000				RP111.000,00		RP111.000,00		
	Sub Total							RP2.931.533,00	RP3.368.400,00	RP13.801.474,00	RP13.364.607,00
	Profit							RP436.867,00			RP436.867,00
	Total	RP16.566.207	RP16.566.207	RP316.600,00	RP316.600,00	RP16.733.007,00	RP16.733.007,00	RP3.368.400,00	RP3.368.400,00	RP13.801.474,00	RP13.801.474,00

6.2.8 Laporan Keuangan

Kedai Mpekmpek Ibu Ebet			
Income Statement			
on September 31st, 2021			
Revenue			
Sales of Merchandise	RP3.090.600,00		
Net Sales			RP3.090.600,00
Cost of Good Sold			
Begining Inventory		RP94.800	
Purchase	RP2.256.000,00		
Net Purchase		RP2.256.000,00	
Cost Available for Sales		RP2.350.800	
Ending Inventory		RP166.800,00	
Cost of Good Sold			RP2.184.000
Gross Profit			RP906.600,00
Expense			
Electric Expense	RP25.733,00		
Rent Expense	RP500.000,00		
Store Supplies Expense	RP55.000,00		
Total Operating Expense			RP580.733,00
Profit After Operating Expense			RP325.867,00
Other Revenue			
Other Revenue			RP111.000,00
Net Profit			RP436.867,00

Kedai Mpekmpek Ibu Ebet	
Statement of Owner's Equity	
on September 31st, 2021	
Owner's Capital at September 1, 2021	RP13.364.607
Net Income	RP436.867,00
Owner's Capital at September 31, 2021	RP13.801.474

Kedai Mpekpek Ibu Ebet					
Balance Sheet					
on September 31st, 2021					
Assets			Liabilities		
Current Assets			Current Liabilities		
Cash on Sales	RP5.524.674,00				
Merchandise Inve	RP166.800,00				
Store Supplies	RP110.000,00				
Total Current Assets		RP5.801.474,00			
Fixed Assets			Equity		
Equipment	RP8.000.000,00		Owner's Equity	RP13.801.474	
Total Fixed Assets		RP8.000.000,00	Total Equity		RP13.801.474,00
Total Assets		RP13.801.474,00	Total Liabilities + Equity		RP13.801.474,00

Kedai Mpek-mpek Ibu Ebet			
Cash Flow			
on September 31st, 2021			
Cash Receive From Operating			
	Cash Receive Fro	Rp3.090.600	
	Cash Receive Fro	Rp111.000	
	Cash Payment T	-Rp2.256.000	
	Cash Payment T	-Rp110.000	
	Cash Payment T	-Rp25.733	
	Cash Payment T	-Rp500.000	
	Net Cash From Operating Activities		Rp309.867
Cash Flow From Investing Activities			
	Net Cash From Investing Activities		
Cash Flow From Financing Activities			
	Net Cash From Financing Activities		
Net Cash Flow			Rp309.867
Cash at beginning of year			RP5.214.807,00
cash at ending of a year			Rp5.524.674

6.2.9. Jurnal Penutup

Kedai Mpek-mpek Ibu Ebet						
Closing Entris						
on September 31st, 2021						
Date		Account Name		Ref	Debit	Credit
September 2021	31	Sales of Merchandise		4-1100	RP3.090.600	
		Other Revenue		8-1100	RP111.000	
			Income Summary	3-1200		RP3.201.600
	31	Income Summary		3-1200	RP2.836.733	
			Purchase	5-1100		RP2.256.000
			Electric Expenses	6-1100		RP25.733
			Rent Expense	6-1200		RP500.000
			Store Supplies Expense	6-1300		RP55.000
	31	Income Summary		3-1200	RP436.867	
			Owner's Capital	3-1100		RP436.867
Total					RP6.475.200	RP6.475.200

6.2.10. Neraca Saldo Setelah Penutup

Kedai Mpek-mpek Ibu Ebet	
Post Closing Entris	
on September 31st, 2021	

No. Account	Explenation	Debit	Credit
1-1100	Cash on Hand	RP5.524.674,00	
1-1200	Merchandise Inventory	RP166.800,00	
1-1300	Store Supplies	RP110.000,00	
1-3100	Equipment	RP8.000.000,00	
3-1100	Owner's Equity		RP13.801.474,00
Total		RP13.801.474,00	RP13.801.474,00

6.3 Bulan Oktober

6.3.1. Posisi Saldo Awal Buku Besar

Kedai Mpepek Ibu Ebet General Ledger October 31st, 2021						
Name :		Cash On Hand			No. Account	1-1100
Date		Description	Ref	Debit	Credit	Balances
October	1	Opening Balances	✓	RP5.524.674,00		RP5.524.674,00
2021						
Name :		Merchandise Inventory			No. Account	1-1200
Date		Description	Ref	Debit	Credit	Balances
October	1	Opening Balances	✓	RP166.800		RP166.800
2021						
Name :		Supplies store			No. Account	1-1300
Date		Description	Ref	Debit	Credit	Balances
October	1	Opening Balances	✓	RP110.000		RP110.000
2021						
Name :		Equipment			No. Account	1-3100
Date		Description	Ref	Debit	Credit	Balances
October	1	Opening Balances	✓		RP8.000.000	RP8.000.000
2021						
Name :		Owner's Equity			No. Account	3-1100
Date		Description	Ref	Debit	Credit	Balances
October	1	Opening Balances	✓		RP13.801.474	RP13.801.474
2021						

6.3.2. Rekapitan transaksi

Tanggal	Deskripsi	Penjualan	Pengeluaran
1	Purchase		Rp 933.000
1	Supplies Store		Rp 55.000
1	Sales of merchandise	Rp 761.500	
2	Sales of merchandise	Rp 247.500	
	Other Revenue	Rp 5.000	
4	Sales of merchandise	Rp 492.500	

5	Sales of merchandise	Rp 265.000	
	Other Revenue	Rp 6.000	
6	Sales of merchandise	Rp 342.500	
	Other Revenue	Rp 8.000	
7	Sales of merchandise	Rp 472.000	
	Other Revenue	Rp 6.000	
8	Purchase		Rp1.425.000
8	Supplies Store		Rp 55.000
8	Sales of merchandise	Rp 285.000	
	Other Revenue	Rp 3.000	
9	Sales of merchandise	Rp 367.500	
	Other Revenue	Rp 11.000	
10	Electric Expense		Rp 24.203
10	Sales of merchandise	Rp 415.500	
	Other Revenue	Rp 3.000	
11	Sales of merchandise	Rp 450.000	
	Other Revenue	Rp 11.000	
12	Sales of merchandise	Rp 475.000	
	Other Revenue	Rp 12.000	
13	Sales of merchandise	Rp 303.000	
	Other Revenue	Rp 9.000	
14	Sales of merchandise	Rp 296.000	
	Other Revenue	Rp 13.000	
15	Purchase		Rp 999.000
15	Supplies Store		Rp 55.000
15	Sales of merchandise	Rp 475.000	
	Other Revenue	Rp 3.000	
16	Sales of merchandise	Rp 524.000	
	Other Revenue	Rp 6.000	
17	Sales of merchandise	Rp 207.000	
	Other Revenue	Rp 9.000	
20	Sales of merchandise	Rp 417.300	
	Other Revenue	Rp 3.000	
21	Sales of merchandise	Rp 389.500	

	Other Revenue	Rp 3.000	
22	Purchase		Rp1.251.000
22	Supplies Store		Rp 55.000
22	Sales of merchandise	Rp 450.000	
	Other Revenue	Rp 11.000	
23	Sales of merchandise	Rp 232.500	
	Other Revenue	Rp 6.000	
24	Sales of merchandise	Rp 332.000	
	Other Revenue	Rp 40.000	
25	Sales of merchandise	Rp 276.000	
	other Revenue	Rp 33.000	
26	Sales of merchandise	Rp 367.500	
	other Revenue	Rp 3.000	
27	Sales of merchandise	Rp 382.000	
28	Sales of merchandise	Rp 324.500	
	other Revenue	Rp 6.000	
29	Sales of merchandise	Rp 317.000	
	Other Revenue	Rp 5.000	
30	Sales of merchandise	Rp 230.000	
	Other Revenue	Rp 5.000	
31	Rent Expenses		Rp 500.000
31	Sales of merchandise	Rp 455.000	
	Other Revenue	Rp 5.000	
TOTAL		Rp 10.777.300	Rp5.352.203

6.3.3. Pencatatan dan Pengikhtisaran

Cash Receive Journal

Kedai Mpepek Ibu Ebet									
Cash Receive Journal									
October 31st 2021									
Date	Invoice No	Description	Ref	Debit			Credit		
				Cash on Hand		Account Name	Account	Others	
	1	Sales on Cash	✓	RP761.500	Sales of merchandise	4-1100		RP761.500,00	
	2	Sales on Cash	✓	RP247.500	Sales of merchandise	4-1100		RP247.500,00	
		Other Revenue	✓	RP5.000	Other Revenue	8-1100		RP5.000,00	
	4	Sales on Cash	✓	RP492.500	Sales of merchandise	4-1100		RP492.500,00	
	5	Sales on Cash	✓	RP265.000	Sales of merchandise	4-1100		RP265.000,00	
		Other Revenue	✓	RP6.000	Other Revenue	8-1100		RP6.000,00	
	6	Sales on Cash	✓	RP342.500	Sales of merchandise	4-1100		RP342.500,00	
		Other Revenue	✓	RP8.000	Other Revenue	8-1100		RP8.000,00	
	7	Sales on Cash	✓	RP472.000	Sales of merchandise	4-1100		RP472.000,00	
		Other Revenue	✓	RP6.000	Other Revenue	8-1100		RP6.000,00	
	8	Sales on Cash	✓	RP285.000	Sales of merchandise	4-1100		RP285.000,00	
		Other Revenue	✓	RP3.000	Other Revenue	8-1100		RP3.000,00	
	9	Sales on Cash	✓	RP367.500	Sales of merchandise	4-1100		RP367.500,00	
		Other Revenue	✓	RP11.000	Other Revenue	8-1100		RP11.000,00	
	10	Sales on Cash	✓	RP415.500	Sales of merchandise	4-1100		RP415.500,00	
		Other Revenue	✓	RP3.000	Other Revenue	8-1100		RP3.000,00	
	11	Sales on Cash	✓	RP450.000	Sales of merchandise	4-1100		RP450.000,00	
		Other Revenue	✓	RP11.000	Other Revenue	8-1100		RP11.000,00	
	12	Sales on Cash	✓	RP475.000	Sales of merchandise	4-1100		RP475.000,00	
		Other Revenue	✓	RP12.000	Other Revenue	8-1100		RP12.000,00	
	13	Sales on Cash	✓	RP303.000	Sales of merchandise	4-1100		RP303.000,00	
		Other Revenue	✓	RP9.000	Other Revenue	8-1100		RP9.000,00	
	14	Sales on Cash	✓	RP296.000	Sales of merchandise	4-1100		RP296.000,00	
		Other Revenue	✓	RP13.000	Other Revenue	8-1100		RP13.000,00	
	15	Sales on Cash	✓	RP475.000	Sales of merchandise	4-1100		RP475.000,00	
		Other Revenue	✓	RP3.000	Other Revenue	8-1100		RP3.000,00	
	16	Sales on Cash	✓	RP524.000	Sales of merchandise	4-1100		RP524.000,00	
		Other Revenue	✓	RP6.000	Other Revenue	8-1100		RP6.000,00	
	17	Sales on Cash	✓	RP207.000	Sales of merchandise	4-1100		RP207.000,00	
		Other Revenue	✓	RP9.000	Other Revenue	8-1100		RP9.000,00	
	20	Sales on Cash	✓	RP417.300	Sales of merchandise	4-1100		RP417.300,00	
		Other Revenue	✓	RP3.000	Other Revenue	8-1100		RP3.000,00	
	21	Sales on Cash	✓	RP389.500	Sales of merchandise	4-1100		RP389.500,00	
		Other Revenue	✓	RP3.000	Other Revenue	8-1100		RP3.000,00	
	22	Sales on Cash	✓	RP450.000	Sales of merchandise	4-1100		RP450.000,00	
		Other Revenue	✓	RP11.000	Other Revenue	8-1100		RP11.000,00	
	23	Sales on Cash	✓	RP232.500	Sales of merchandise	4-1100		RP232.500,00	
		Other Revenue	✓	RP6.000	Other Revenue	8-1100		RP6.000,00	
	24	Sales on Cash	✓	RP332.000	Sales of merchandise	4-1100		RP332.000,00	
		Other Revenue	✓	RP40.000	Other Revenue	8-1100		RP40.000,00	
	25	Sales on Cash	✓	RP276.000	Sales of merchandise	4-1100		RP276.000,00	
		Other Revenue	✓	RP33.000	Other Revenue	8-1100		RP33.000,00	
	26	Sales on Cash	✓	RP367.500	Sales of merchandise	4-1100		RP367.500,00	
		Other Revenue	✓	RP3.000	Other Revenue	8-1100		RP3.000,00	
	27	Sales on Cash	✓	RP382.000	Sales of merchandise	4-1100		RP382.000,00	
	28	Sales on Cash	✓	RP324.500	Sales of merchandise	4-1100		RP324.500,00	
		Other Revenue	✓	RP6.000	Other Revenue	8-1100		RP6.000,00	
	29	Sales on Cash	✓	RP317.000	Sales of merchandise	4-1100		RP317.000,00	
		Other Revenue	✓	RP5.000	Other Revenue	8-1100		RP5.000,00	
	30	Sales on Cash	✓	RP230.000	Sales of merchandise	4-1100		RP230.000,00	
		Other Revenue	✓	RP5.000	Other Revenue	8-1100		RP5.000,00	
#####	31	Sales on Cash	✓	RP455.000	Sales of merchandise	4-1100		RP455.000,00	
		Other Revenue	✓	RP5.000	Other Revenue	8-1100		RP5.000,00	
Total				RP10.777.300		RP0		RP10.777.300,00	

Recapitulation			
Debit		Credit	
Account Number	Amount	Account Number	Amount
1-1100	RP10.777.300	4-1100	RP10.552.300
		8-1100	RP225.000
Total	RP10.777.300	Total	RP10.777.300

Cash Payment Journal

Kedai Mpepek Ibu Ebet							
Cash Payment Journal							
October 31st 2021							
Date	Invoice No.	Description	Ref	Debet			Credit
				Others			Cash In Hand
				Account Name	Account Number	Amount	
Oktober 2021	1	Purchase on Cash	✓	Purchase	5-1100	RP933.000	RP933.000
	1	Supplies Store	✓	Supplies Store	1-1200	RP55.000	RP55.000
	8	Purchase on Cash	✓	Purchase	5-1100	RP1.425.000	RP1.425.000
	8	Supplies Store	✓	Supplies Store	1-1200	RP55.000	RP55.000
	10	Electric Expense	✓	Electric Expense	6-1100	RP24.203	RP24.203
	15	Purchase on Cash	✓	Purchase	5-1100	RP999.000	RP999.000
	15	Supplies Store	✓	Supplies Store	1-1200	RP55.000	RP55.000
	22	Purchase on Cash	✓	Purchase	5-1100	Rp1.251.000	Rp1.251.000
	22	Supplies Store	✓	Supplies Store	1-1200	Rp55.000	Rp55.000
31	Rent Expense	✓	Rent Expense	6-1200	Rp500.000	Rp500.000	
Total						RP5.352.203	RP5.352.203
Recapitulation							
				Debit		Credit	
				Account Number	Amount	Account Number	Amount
				1-1200	RP220.000	1-1100	RP5.352.203
				5-1100	RP4.608.000		
				6-1100	RP24.203		
				6-1200	Rp500.000		
				Total	RP5.352.203	Total	RP5.352.203

6.3.4. Buku Besar

Kedai Mpepek Ibu Ebet
General Ledger
October 31st, 2021

Name : Cash On Hand No. Account 1-1100

Date		Description	Ref	Debit	Credit	Balances
October	1	Opening Balances	✓	RP5.524.674,00		RP5.524.674,00
2021	31	Cash Receive Journal	CRJ	RP10.777.300		RP16.301.974,00
	31	Cash Payment Journal	CPJ		RP5.352.203	RP10.949.771,00

Name : Merchandise Inventory No. Account 1-1200

Date		Description	Ref	Debit	Credit	Balances
October	1	Opening Balances	✓	RP166.800		RP166.800
2021	31	Adjusment Entris	AE			
	31	Closing Entries	CE			

Name : Supplies store No. Account 1-1300

Date		Description	Ref	Debit	Credit	Balances
October	1	Opening Balances	✓	RP110.000		RP110.000
2021	31	Cash Payment Journal	CPJ	RP220.000		RP330.000

Name : Equipment No. Account 1-3100

Date		Description	Ref	Debit	Credit	Balances
October	1	Opening Balances	✓		RP8.000.000	RP8.000.000
2021						

Name : Owner's Equity No. Account 3-1100

Date		Description	Ref	Debit	Credit	Balances
October	1	Opening Balances	✓		RP13.801.474	RP13.801.474
2021	31	Closing Entris	CE			

Name : Income Summary No. Account 3-1200

Date		Description	Ref	Debit	Credit	Balances
October						
2021	31	Adjusment Entris	AE		RP279.600	RP279.600
	31	Adjusment Entris	AE	RP166.800		RP112.800
	31	Closing Entris	CE		RP10.777.300	RP10.890.100
	31	Closing Entris	CE	RP5.297.203		RP5.592.897
	31	Closing Entris	CE	RP5.592.897		RP0

6.3.5. Neraca Saldo

No. Account	Explanation	Debit	Credit
1-1100	Cash on Hand	RP10.949.771	
1-1200	Merchandise Inventory	RP166.800	
1-1300	Store Supplies	RP330.000	
1-3100	Equipment	RP8.000.000	
3-1100	Owner's Equity		RP13.801.474
3-1200	Income Summary		
4-1100	Sales of Merchandise		RP10.552.300
5-1100	Purchase	RP4.608.000	
6-1100	Electric Expenses	RP24.203	
6-1120	Rent Expense	RP500.000	
8-1100	Other Revenue		RP225.000
Total		RP24.578.774	RP24.578.774

6.3.6. Jurnal Penyesuaian

Kedai Mpekpek Ibu Ebet				
Adjustment Entries				
on October 31st, 2021				
Date	Explanation	Ref	Debit	Credit
Agustus 1 31	Store Supplies Expense	6-1300	RP165.000,00	
	Store Supplies	1-1300		RP165.000,00
31	Income Summary	3-1200	RP166.800,00	
	Merchandise Inventory	1-1200		RP166.800,00
	Merchandise Inventory	1-1200	RP279.600,00	
	Income Summary	3-1200		RP279.600,00
Total			RP446.400,00	RP446.400,00

Recapitulation			
Debit		Credit	
Account Number	Amount	Account Number	Amount
1-1200	RP279.600,00	1-1200	RP166.800,00
3-1200	RP166.800,00	1-1300	RP165.000,00
6-1300	RP165.000,00	3-1200	RP279.600,00
Total	RP611.400,00	Total	RP611.400,00

6.3.7. Kertas Kerja

No. Account	Account Name	Trial Balance		Adjustment Entries		TB After Adjustment		Income Statement		Balance Sheet	
		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit
1-1100	Cash on Hand	RP10.949.771				RP10.949.771,00					RP10.949.771,00
1-1200	Merchandise Inventory	RP166.800		RP279.600,00	RP166.800,00	RP279.600,00					RP279.600,00
1-1300	Store Supplies	RP330.000			RP165.000,00	RP165.000,00					RP165.000,00
1-3100	Equipment	RP8.000.000				RP8.000.000,00					RP8.000.000,00
3-1100	Owner's Equity		RP13.801.474				RP13.801.474,00				RP0,00 RP13.801.474,00
3-1200	Income Summary			RP166.800,00	RP279.600,00	RP166.800,00	RP279.600,00	RP166.800,00	RP279.600,00		
4-1100	Sales of Merchandise		RP10.552.300				RP10.552.300,00		RP10.552.300,00		
5-1100	Purchase	RP4.608.000	RP0			RP4.608.000,00		RP4.608.000,00			
6-1100	Electric Expenses	RP24.203	RP0			RP24.203,00		RP24.203,00			
6-1200	Rent Expense	RP500.000	RP0			RP500.000,00		RP500.000,00			
6-1300	Store Supplies Expense	RP0		RP165.000,00		RP165.000,00		RP165.000,00			
8-1100	Other Revenue		RP225.000				RP225.000,00		RP225.000,00		
	Sub Total							RP5.464.003,00	RP11.056.900,00	RP19.394.371,00	RP13.801.474,00
	Profit							RP5.592.897,00			RP5.592.897,00
	Total	RP24.578.774	RP24.578.774	RP611.400,00	RP611.400,00	RP24.858.374,00	RP24.858.374,00	RP11.056.900,00	RP11.056.900,00	RP19.394.371,00	RP19.394.371,00

6.3.8. Laporan Keuangan

Kedai Mpekmpek Ibu Ebet			
Income Statement			
on October 31st, 2021			
Revenue			
Sales of Merchandise	RP10.552.300,00		
Net Sales			RP10.552.300,00
Cost of Good Sold			
Begining Inventory		RP166.800	
Purchase	RP4.608.000,00		
Net Purchase		RP4.608.000,00	
Cost Available for Sales		RP4.774.800	
Ending Inventory		RP279.600,00	
Cost of Good Sold			RP4.495.200
Gross Profit			RP6.057.100,00
Expense			
Electric Expense	RP24.203,00		
Rent Expense	RP500.000,00		
Store Supplies Expense	RP165.000,00		
Total Operating Expense			RP689.203,00
Profit After Operating Expense			RP5.367.897,00
Other Revenue			
Other Revenue			RP225.000,00
Net Profit			RP5.592.897,00

Kedai Mpekmpek Ibu Ebet
Statement of Owner's Equity
on October 31st, 2021

Owner's Capital at October 1, 2021	RP13.801.474,00
Net Income	RP5.592.897,00
Owner's Capital at October 31, 2021	RP19.394.371,00

Kedai Mpekmpek Ibu Ebet

Balance Sheet

on October 31st, 2021

Assets		Liabilities	
Current Assets		Current Liabilities	
Cash on Sales	RP10.949.771,00		
Merchandise Inve	RP279.600,00		
Store Supplies	RP165.000,00		
Total Current Assets	RP11.394.371,00		
Fixed Assets		Equity	
Equipment	RP8.000.000,00	Owner's Equity	RP19.394.371,00
Total Fixed Assets	RP8.000.000,00	Total Equity	RP19.394.371,00
Total Assets	RP19.394.371,00	Total Liabilities + Equity	RP19.394.371,00

Kedai Mpek-mpek Ibu Ebet

Cash Flow

on October 31st, 2021

Cash Receive From Operating		
Cash Receive From Customer	RP10.552.300	
Cash Receive From Other Revenue	RP225.000	
Cash Payment To Supplier	-RP4.608.000	
Cash Payment To Store Supplies	-RP220.000	
Cash Payment To Electric Expense	-RP24.203	
Cash Payment To Rent Expense	-Rp500.000	
Net Cash From Operating Activities		RP5.425.097
Cash Flow From Investing Activities		
Net Cash From Investing Activities		
Cash Flow From Financing Activities		
Net Cash From Financing Activities		
Net Cash Flow		RP5.425.097
Cash at beginning of year		RP5.524.674,00
cash at ending of a year		RP10.949.771

6.3.9. Jurnal Penutup

Kedai Mpek-mpek Ibu Ebet						
Closing Entris						
on October 31st, 2021						
Date		Account Name		Ref	Debit	Credit
September 2021	31	Sales of Merchandise		4-1100	RP10.552.300	
		Other Revenue		8-1100	RP225.000	
			Income Summary	3-1200		RP10.777.300
	31	Income Summary		3-1200	RP5.297.203	
			Purchase	5-1100		RP4.608.000
			Electric Expenses	6-1100		RP24.203
			Rent Expense	6-1200		RP500.000
			Store Supplies Expense	6-1300		RP165.000
	31	Income Summary		3-1200	RP5.592.897	
			Owner's Capital	3-1100		RP5.592.897
Total					RP21.667.400	RP21.667.400

6.3.10. Neraca Saldo Setelah Penutup

Kedai Mpek-mpek Ibu Ebet	
Post Closing Entris	
on October 31st, 2021	

No. Account	Explanation	Debit	Credit
1-1100	Cash on Hand	RP10.949.771,00	
1-1200	Merchandise Inventory	RP279.600,00	
1-1300	Store Supplies	RP165.000,00	
1-3100	Equipment	RP8.000.000,00	
3-1100	Owner's Equity		RP19.394.371,00
Total		RP19.394.371,00	RP19.394.371,00

BAB VI

KESIMPULAN DAN SARAN

Berdasarkan penelitian yang telah dilakukan oleh kelompok kami terhadap UMKM Kedai Pempek Ibu Ebet, dapat disimpulkan bahwa UMKM Kedai Pempek Ibu Ebet tersebut ternyata hingga saat ini belum bisa melakukan proses pencatatan serta pelaporan keuangan yang baik dan benar dengan SAK-EMKM.

Tentu dengan dikeluarkannya kebijakan SAK EMKM ini diharapkan dapat membantu entitas/umkm dalam melakukan transisi dari pelaporan keuangan yang berdasar kas (cash basis) ke pelaporan keuangan dengan dasar akrual (accrual basis). Pada UMKM Kedai Pempek Ibu Ebet, saat ini proses pencatatan/pelaporan keuangannya masih menerapkan prinsip cash basis yaitu proses pencatatan transaksi akuntansi dimana transaksi dicatat pada saat menerima kas atau pada saat mengeluarkan kas saja. Dimana prinsip pencatatan diterapkan pada umkm tersebut sudah tidak sesuai dengan kebijakan SAK EMKM, yang ingin mengembangkan umkm maju, mandiri dan modern.

Untuk dasar pengukuran pada SAK-EKM yaitu menggunakan biaya historis yaitu sebagai dasar penilaian akan suatu aset atau liabilitas berdasarkan harga perolehannya atau biaya historis.

Sedangkan pihak UMKM Kedai Pempek Bu Ebet belum pernah melakukan pencatatan laporan keuangan, melainkan hanya pencatatan secara sederhana yaitu pencatatan pembelian persediaan, penjualan, dan pembayaran beban.