

PROSEDUR PERHITUNGAN LABA MENGGUNAKAN APLIKASI ACCURATE POS : STUDI KASUS PADA AKSARA COFFEE & LISTENING SPACE

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ABSTRAK

Perkembangan teknologi informasi mendorong perusahaan memanfaatkan sistem digital untuk meningkatkan efisiensi pencatatan transaksi dan penyusunan laporan keuangan. Aksara Coffee & Listening Space menggunakan Accurate POS sebagai sistem pencatatan transaksi penjualan, pembelian, kas masuk, dan kas keluar yang menjadi dasar dalam penyusunan laporan laba rugi. Kajian ini bertujuan untuk mengetahui prosedur perhitungan laba berdasarkan pencatatan transaksi menggunakan Accurate POS pada Aksara Coffee & Listening Space. Metode yang digunakan adalah deskriptif kualitatif dengan pendekatan studi kasus. Data diperoleh melalui observasi, wawancara dengan bagian finance dan kasir, serta dokumentasi berupa laporan keuangan, bukti transaksi, dan tampilan sistem Accurate POS. Hasil kajian menunjukkan bahwa transaksi penjualan, pembelian, kas masuk, dan kas keluar telah dicatat menggunakan Accurate POS, kemudian diklasifikasikan ke dalam akun pendapatan operasional, beban pokok penjualan, beban operasional, pendapatan non-operasional, dan beban non-operasional sebagai dasar penyusunan laporan laba rugi. Kajian juga menemukan beberapa kendala, yaitu penggunaan akun khusus untuk proses rekonsiliasi, gangguan pada perangkat pencetak struk, serta kesalahan input transaksi oleh pengguna. Dengan demikian, Accurate POS mendukung proses pencatatan transaksi secara lebih terstruktur dan membantu penyusunan laporan laba rugi, namun ketepatan klasifikasi akun dan ketelitian pengguna tetap menjadi faktor penting dalam menghasilkan informasi keuangan yang akurat.

Kata kunci: Accurate POS, pencatatan transaksi, Perhitungan Laba, laporan laba rugi

PROCEDURE FOR CALCULATING PROFIT USING THE ACCURATE POS APPLICATION: A CASE STUDY OF AKSARA COFFEE & LISTENING SPACE

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ABSTRACT

Advances in information technology have encouraged companies to utilize digital systems to improve the efficiency of transaction recording and financial reporting. Aksara Coffee & Listening Space uses Accurate POS as a system for recording sales, purchases, cash receipts, and cash disbursements, which serve as the basis for preparing income statements. This study aims to identify the procedures for calculating profit based on transaction records using Accurate POS at Aksara Coffee & Listening Space. The method used is a qualitative descriptive approach with a case study design. Data were collected through observation, interviews with the finance department and cashiers, as well as documentation in the form of financial statements, transaction receipts, and screenshots of the Accurate POS system. The results of the study indicate that sales, purchases, cash inflows, and cash outflows have been recorded using Accurate POS and subsequently classified into accounts for operating revenue, cost of goods sold, operating expenses, non-operating revenue, and non-operating expenses as the basis for preparing the income statement. The study also identified several challenges, including the use of special accounts for the reconciliation process, malfunctions in the receipt printer, and transaction input errors by users. Thus, Accurate POS supports a more structured transaction recording process and aids in the preparation of the income statement; however, the accuracy of account classification and user diligence remain critical factors in producing accurate financial information.

Keywords: *Accurate POS, transaction recording, profit calculation, income statement*