

Implementation of Financial Accounting Standards for Micro, Small and Medium Entities as the Basis for Preparing MSME Reports at Kopico Manado

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ARTICLE INFO

Keywords: SAK EMKM,
Financial Statements, MSMEs

Received : 08, December

Revised : 10, January

Accepted: 12, February

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ABSTRACT

SAK EMKM is a separate financial accounting standard designed for qualified entities that do not have significant public accountability, as described in SAK ETAP and defined by the criteria set out in Law No. 20 of 2008 concerning Micro, Small and Medium Enterprises (MSMEs). This study aims to assess the application of MSME financial statements in accordance with SAK EMKM at Kopico Manado. Therefore, the financial statements must be prepared in accordance with the provisions stipulated in SAK EMKM. This research uses descriptive methodology with a qualitative approach, using data collected through observation, interviews, and documentation. The results showed that the company has not fully implemented the methods set by SAK EMKM. In addition, the financial statements currently used by the business are still imperfect, with many items or components that have not been recorded.

INTRODUCTION

Micro, Small, and Medium Enterprises (MSMEs) represent a significant category of businesses that are currently experiencing growth in Indonesia. Micro, Small, and Medium Enterprises (MSMEs) play an important role in the Indonesian economy and deserve considerable attention due to their ability to create jobs and reduce unemployment, especially in the highly competitive formal labor market landscape. The high potential of MSMEs in economic development is not matched by the quality of MSMEs such as the lack of financial recording and management which is a key factor in the success of these MSMEs. MSMEs have a strategic role in the Indonesian economy, not only as economic drivers, but also as providers of employment reports for millions of people.

Financial reports are critical to MSMEs as they enable business owners to track financial performance, make well-informed decisions, evaluate financial sustainability, fulfill legal and tax obligations, and foster transparency and trust among stakeholders. Financial statements provide important insights needed for effective financial management, assessing growth, and analyzing business strategies. There are differences in the preparation of MSME financial statements with other companies such as services, trading, manufacturing, and non-profit. MSMEs tend to have simpler financial statements that focus on information relevant to internal business owners, such as monitoring financial performance and fulfilling tax requirements. Meanwhile, other larger companies have more complex financial statements and adhere to internationally set reporting standards. Other companies' financial statements may include more components, such as income statements, balance sheets, cash flow statements, statements of changes in equity, and additional notes that provide more detailed information for external stakeholders such as investors and creditors.

SAK EMKM clearly articulates the notion of business entity as one of its basic principles. Therefore, to prepare financial statements in accordance with SAK EMKM, entities must distinguish between the owner's personal wealth and the entity's wealth and business results, as well as distinguish between the entity and other businesses. One of the important aspects regulated in SAK EMKM is the recognition and measurement of financial statement elements, which include assets. Liabilities, equity, income, and expenses.

As with the development of MSMEs in Manado, it has experienced significant growth in recent years. Manado City as the capital of North Sulawesi province, has provided strong support for MSME players in the form of various programs and initiatives. Nowadays, many young people are involved in the business world. Opening a business with relatively small capital, makes the young generation enthusiastic to develop their business in various fields such as; culinary, handicrafts, tourism, trade, and also in the service sector. Kopico Manado is a micro, small and medium enterprise (MSME) cafe that operates in the beverage industry.

LITERATUR REVIEW

Accounting

Accounting is the activity of collecting, categorizing, recording, analyzing, and presenting financial data of a company. The main objective of accounting is to provide accurate and relevant information about the company's financial condition to stakeholders who need this data, such as company owners, investors, creditors, and the government, as well as the general public (Rahmadi et al., 2023).

Financial Accounting Standards

Financial Accounting Standards (FAS) are guidelines for procedures in preparing accounting financial statements. SAKs establish the basics of presenting general financial statements so that they can be compared either with the financial statements of the previous period or with the financial statements of other entities (comparability). Information about the entity presented by SAK is assets, equity, liabilities, income and expenses including gains and losses, contributions from and distributions to owners, and cash flows along with other information contained in the notes to the financial statements (Setiawan & Christopher, 2021).

Financial Accounting Standards for Micro, Small and Medium Entities (SAK EMKM)

According to DSAK IAI, (2016) Micro, Small and Medium Entities (EMKM) are entities without significant public accountability, as defined in ETAP, that meet the definitions and criteria of micro, small and medium enterprises as stipulated in the applicable laws and regulations in Indonesia, at least for 2 consecutive years. SAK EMKM contains simpler accounting arrangements than SAK ETAP because it regulates transactions commonly carried out by EMKM and the basis of measurement is purely using historical costs. SAK EMKM is different from other SAKs because it regulates common transactions carried out by EMKM and uses historical cost as the basis of measurement.

Financial Report

The purpose of financial statements, as described by DSAK IAI (2016), is to provide information about the financial status and performance of an entity. This information is intended to assist a large number of users in making economic decisions, especially for those who cannot request financial statements directly from the entity, including creditors and investors.

Micro, Small and Medium Enterprises (MSMEs)

MSMEs play an important role as a potential sector and maintain economic stability. In general, considering that small and medium enterprises have a very high involvement in the labor force and improving people's welfare. MSMEs are known as an acronym for Micro, Small, and Medium Enterprises. However, if followed from different definitions and perspectives, MSMEs have a much broader understanding. For business actors, MSMEs are businesses or

businesses run by individuals, households, or small business entities (Farisi et al., 2022).

Conceptual Framework

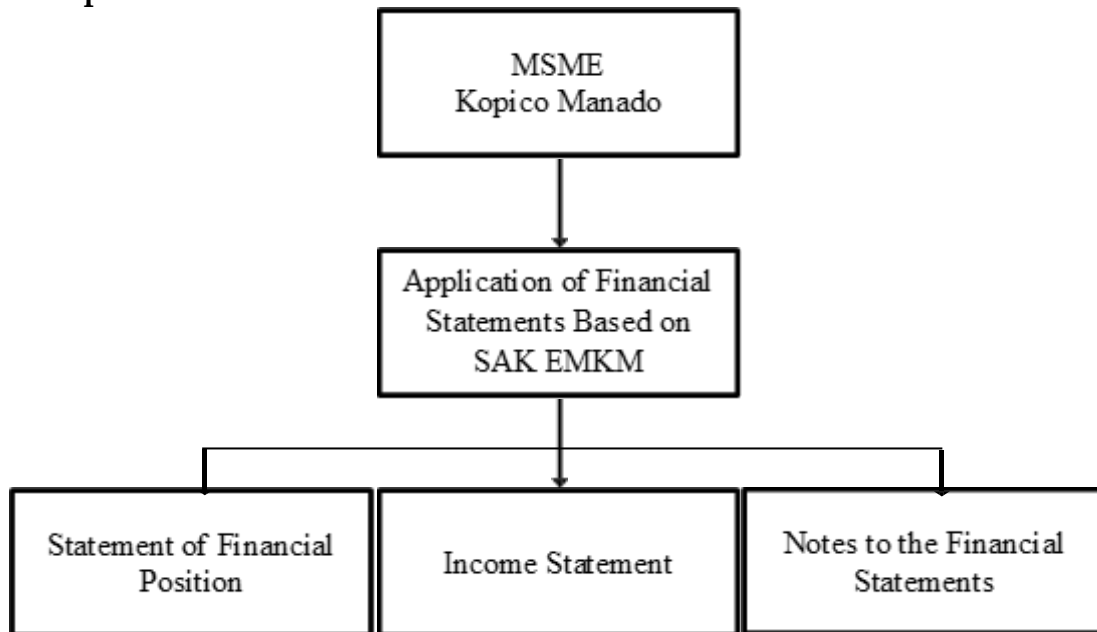


Figure.1 Conceptual Framework

METHODOLOGY

In this research, the research used is a descriptive qualitative approach. Qualitative research methods are used to gain in-depth understanding, and describe information about problems that describe business conditions related to the problems proposed by researchers.

RESEARCH RESULTH

Financial Statement Recognition at Kopico Manado MSMEs

Financial statement recognition is an important phase in the accounting process, ensuring that all financial transactions are documented in accordance with relevant accounting standards. Proper recognition in accordance with accounting standards will provide an accurate picture of the financial condition of MSMEs and assist in the process of decision-making, planning, and managing the business. Kopico Manado has recognized their financial statements, including recognition of financial transactions, receipt of income, and recording of expenses. Kopico Manado has routinely recorded receipts and expenses during 2023. The application of good and consistent accounting principles will assist MSMEs in providing reliable and transparent financial information, so as to support strategic decision making and strengthen financial accountability.

Measurement of Financial Statements at Kopico Manado MSMEs

Financial statement measurement relates to how the financial performance of MSMEs is evaluated using various financial indicators. This measurement helps management to understand which areas need improvement, whether in terms of cost management, efficient use of assets, or increasing sales. They are also important for predicting future business growth and assisting in better decision-making strategies. The financial statements of Kopico Manado MSMEs are prepared using various financial indicators. The aim is to assist management in understanding the company's financial condition comprehensively. The indicators used include asset utilization efficiency, and capital structure.

Presentation of Financial Statements at UMKM Kopico Manado

Financial statements are important documents that provide comprehensive financial information about the condition and performance of the organization. And in this context, the financial statements of UMKM Kopico Manado in 2023 are presented using the excel application. This shows the organization's efforts to take advantage of digital technology in compiling and presenting its financial information in a more systematic and structured manner.

The following are the reports presented by Kopico Manado MSMEs:
Transaction Data Kopico Manado Year 2023

The following are the results of the daily report recap that researchers got from Kopico Manado, for more details can be seen in attachment 4:

Table.1 Recap of Kopico Manado Daily Report Data Year 2023

Sales Revenue 2023			Salary Cost 2023		
January	Rp	6.944.000,00	January	Rp	2.700.000,00
February	Rp	7.266.000,00	February	Rp	3.070.000,00
March	Rp	15.670.000,00	March	Rp	3.542.000,00
April	Rp	16.699.000,00	April	Rp	3.022.000,00
May	Rp	13.663.000,00	May	Rp	2.897.000,00
June	Rp	12.320.000,00	June	Rp	2.870.000,00
July	Rp	9.021.000,00	July	Rp	2.796.000,00
August	Rp	9.529.000,00	August	Rp	2.968.000,00
September	Rp	9.387.000,00	September	Rp	3.030.000,00
October	Rp	11.080.800,00	October	Rp	3.005.000,00
November	Rp	10.289.000,00	November	Rp	2.800.000,00
December	Rp	9.214.000,00	December	Rp	2.518.000,00
Total	Rp	131.082.800,00	Total	Rp	35.218.000,00

Material Usage 2023			Salary Cost 2023		
January	Rp	2.761.000,00	Januari	Rp	1.076.000,00
February	Rp	2.994.000,00	Februari	Rp	1.028.000,00
March	Rp	4.624.000,00	Maret	Rp	1.133.000,00
April	Rp	4.944.000,00	April	Rp	1.161.000,00
May	Rp	4.318.000,00	Mei	Rp	1.072.000,00
June	Rp	3.901.000,00	Juni	Rp	1.102.000,00
July	Rp	3.197.000,00	Juli	Rp	975.000,00
August	Rp	3.504.000,00	Agustus	Rp	924.000,00
September	Rp	3.342.000,00	September	Rp	1.003.000,00
October	Rp	3.948.000,00	Oktober	Rp	965.000,00
November	Rp	3.640.000,00	November	Rp	775.000,00
December	Rp	3.318.000,00	Desember	Rp	919.000,00
Total	Rp	44.491.000,00	Total	Rp	12.133.000,00

Source: Kopico Manado Processed Data, 2024

Profit and Loss Statement and Statement of Financial Position of Kopico Manado for the year 2023.

Table.2 Profit and Loss Statement Year 2023 Kopico Manado

Profit and Loss of Kopico Manado for the Period Ending in 2023			
Revenue			
Sales Revenue		Rp	131.082.800,00
Hpp	-Rp	44.491.000,00	
Gross Profit		Rp	86.591.800,00
Expenses			
Salary Expenses	Rp	35.218.000,00	
Operating Expenses	Rp	12.133.000,00	
Accrued expenses for machinery	Rp	9.435.200,00	
Total Expenses		Rp	56.786.200,00
Net Profit		Rp	29.805.600,00

Source: Kopico Manado

Table.3 Statement of Financial Position / Balance Sheet Year 2023 Kopico Manado

MDO Coffee's Statement of Financial Position as of December 31, 2023.			
ASSETS			
Current Assets:			
Cash		Rp	58.201.616,00
Accounts Receivable		Rp	-
Total Current Assets		Rp	58.201.616,00
Fixed Assets:			
Equipment		Rp	47.176.000,00
Accumulated Depreciation of Equipment		-Rp	45.572.016,00

Total Fixed Assets	Rp	1.603.984,00
Total Assets	Rp	59.805.600,00
LIABILITIES		
Trade payables	Rp	-
BankPayables	Rp	-
ASSETS	Rp	-
Current Assets:		
Cash	Rp	30.000.000,00
Accounts Receivable	Rp	29.805.600,00
Total Current Assets	Rp	-
Fixed Assets:	Rp	59.805.600,00
Equipment		
TOTAL LIABILITAS & EKUITAS	Rp	59.805.600,00

Source: Kopico Manado

DISCUSSION

Recognition of Financial Statements of MSME Kopico Manado

The process of preparing the financial statements of MSME Kopico Manado begins with identifying all items in the balance sheet and income statement. Each item is carefully evaluated to ensure that its recognition, measurement and disclosure are in accordance with applicable accounting standards. Then, the economic benefits that will be obtained from each item are carefully examined. The aim is to ensure that the financial statements present relevant and reliable information properly.

The following is a table analyzing the application between the company's financial statements and SAK EMKM:

Table.4 Recognition of Kopico Manado's Financial Statements with SAK EMKM

No	Elements to Compare	SAK EMKM	Kopico Manado	Description
1.	Income	Revenue is recognized when goods/services are delivered to customers and the value can be measured reliably.	Revenue is recognized when products are sold, in cash, such as through apps or direct sales.	Appropriate
2.	Expenses	Expenses are recognized when economic resources are consumed in accordance with	Expenses such as purchase of raw materials, salaries, and operations are recognized when	Appropriate

		the timing of transactions.	raw materials are received.	
3.	Assets	An asset is recognized when the entity has authority over the future economic benefits associated with the asset.	Assets such as coffee machines and furniture are recognized when purchased and are expected to provide long-term benefits.	Appropriate
4.	Liabilities	A liability is recognized when the organization has a specific obligation to be paid in the future.	Kopico Manado has no outstanding liabilities based on the 2023 financial statements. Since all purchases are made in cash	Appropriate

Source: Processed data, 2024

Based on the table of recognition of the financial statements of MSMEs Kopico Manado with SAK EMKM, in general the accounting treatment applied is appropriate, such as revenue recognition when goods/services are delivered to customers, expense recognition when consumption occurs has control over future economic benefits.

Measurement of Financial Statements of UMKM Kopico Manado

Based on the results of research at Kopico Manado, the company has measured assets, liabilities, income, and expenses that are adjusted and owned. However, based on the results obtained Kopico Manado does not have a liability to pay. And also in accordance with the explanation obtained that the company records the acquisition value of an asset when it is obtained and records it based on the purchase price or cost incurred. The following is a table analyzing the measurement of Kopico Manado's financial statements with SAK EMKM:

Table.5 Measurement of Kopico Manado's Financial Statements with SAK EMKM

No.	Elements Compared	SAK EMKM	Kopico Manado	Description
1.	Assets	Financial assets are measured at cost or transaction price.	Kopico Manado measures assets at cost or transaction price.	Appropriate
2.	Liabilities	Financial liabilities are measured at cost or transaction price.	It has no liabilities based on the 2023 financial statements.	Not App

3.	Income	Recognized when acquired or the right to recognize exists.	Kopico Manado measures revenue at cost or transaction price.	ropriat e App
4.	Expenses	Expenses are measured at the amount of the invoice.	Kopico Manado measures expenses at the amount of the invoice.	ropriat e

Source: Based on table 5

The measurement of financial statements between SAK EMKM and Kopico Manado MSMEs, shows conformity and discrepancies in several aspects. Assets are measured based on acquisition cost or transaction price by both parties, showing conformity.

Balance Sheet

A report that shows the financial condition of an entity at a particular point in time is called a balance sheet or statement of financial position. This report consists of three main elements, namely assets, liabilities, and equity. Balance sheets are usually prepared to meet the needs of companies and creditors, providing an overview of how financially healthy the entity is. The following is an analysis table between the financial position statements of MSMEs Kopico Manado and SAK EMKM.

Table.6 Balance Sheet Report According to SAK EMKM with Financial Position Report / Balance Sheet of Kopico Manado

No.	Comparable Items	SAK EMKM	Kopico Manado	Description
1.	Assets	Minimum assets present the following items: a. Cash and Cash Equivalents b. Accounts Receivable c. Inventory d. Fixed Assets	Assets present the following items: a. Cash b. Inventory c. Fixed Assets	Compliance. There are no trade receivables as all sales are in cash.
2.	Liabilities	The minimum liability presents the following items: a. Trade and other payables b. Tax Liabilities	None	Not suitable. Because Kopico makes purchases in cash.

3.	Equity	Equity should at least present the following items: a. Owner's Capital a. Retained Earnings	Equity presents the following items: a. Owner's Capital a. Retained Earnings	Retrieved
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Source: Processed data, 2024

It can be seen in table 4.5 that the company's financial position report is not in accordance with SAK EMKM rules because Kopico Manado has not provided several items from the eight items or components in the report.

Income Statement

An income statement is a financial document that provides an overall picture of an entity's financial performance over a period of time, generally one year. This report includes information about the revenue earned and expenses incurred by the company during the period. In addition, this report also shows the net profit or loss achieved, which reflects the company's operating results after all expenses have been deducted from total revenue. The following is an analysis between the income statement prepared by Kopico Manado MSME and SAK EMKM:

**Table.7 Income Statement According to SAK EMKM with Kopico Manado
Income Statement**

No.	Items Compared	SAK EMKM	Kopico Manado	Ket.
1.	Information presented	The income statement should at least present the following items: a. Revenue b. Operating Expenses c. Profit (Loss) Before Income Tax d. Tax Expense e. Profit (Loss) After Income Tax	The income statement presents the following items: a. Revenues b. Operating Expenses c. Net Income d. Tax Expense	Compliance. For tax expenses Kopico makes tax payments in the form of 0.5% MSME Final Income Tax.

Source: Processed data, 2024

Table 4.5 shows that Kopico Manado's financial statements are not presented in accordance with SAK EMKM. This is because Kopico Manado only includes four of the five items. All income and expense items recognized during a period are included in the income statement unless SAK EMKM requires otherwise.

Notes to the Financial Statements

The following is a table of notes to the financial statements prepared by Kopico Manado MSMEs

Table.8 Notes to Financial Statements According to SAK EMKM with Notes to Financial Statements of Kopico Manado

No.	Items Compared	SAK EMKM	Kopico Manado	Ket.
1.	Information presented	Notes to the Financial Statements: 1. The financial statements have been prepared based on SAK EMKM 2. A summary of the main accounting policies applied 3. The financial statements have been prepared in line with the order of presentation of each component of the financial statements	Kopico Manado has not presented complete financial statements	Not Suitable

Source: Processed data, 2024

It can be seen that in table 4.6 that Kopico Manado has not presented notes on financial statements at the request of creditors and adjusts to their needs.

CONCLUSIONS AND RECOMMENDATIONS

The author can draw the following conclusions based on the results of the research and discussion that has been presented regarding the Application of SAK EMKM as the basis for preparing financial statements for Micro, Small and Medium Enterprises at Kopico Manado.

Recognition of Kopico Manado's financial statements with SAK EMKM, namely:

1. For revenue in accordance with SAK EMKM because Kopico Manado recognizes revenue when goods are delivered to customers.
2. For expenses in accordance with SAK EMKM because Kopico Manado recognizes expenses when economic resources are consumed according to the time of the transaction.

3. For assets in accordance with SAK EMKM because Kopico Manado recognizes assets when purchasing the future economic benefits of these assets.

The following are some suggestions given by researchers as follows:

1. Kopico Manado is advised to make recognition, measurement, and presentation in accordance with the provisions of SAK EMKM in its financial statements, especially for micro, small and medium enterprises.
2. Kopico Manado is expected to present complete financial reports, namely by presenting three financial statements in accordance with SAK EMKM so that the company can make decisions easily and accurately. And also can pay attention to the items or components that have been applied to SAK EMKM.

ADVANCED RESEARCH

Future researchers are expected to add supporting indicators to increase reader understanding.

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