

Research Article

Compilation Report Finance with Implementing EMKM SAK to Palapa Penyet Grilled Chicken MSME in Tanjung Gusta Village

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Abstract : Research This aim For compile report financial situation of Palapa Grilled Chicken MSME with apply Standard Accountancy Finance Entity Micro, Small, and Medium Enterprises (SAK EMKM). This MSME located in Tanjung Gusta Village and has operate since in 2012, however recording his finances Still done manually and not yet in accordance with standard applicable accounting. This is cause owner business difficulty in understand condition finance business in a way accurate. The method used in study This is method descriptive qualitative with technique data collection in the form of observation, interviews, and documentation. The data collected Then analyzed and compiled in form report finances consisting of from report position finance, reports profit loss, and notes on report finance in accordance with provisions of the EMKM SAK. Research results show that compilation report finance based on SAK EMKM can helping MSMEs to obtain a clearer picture clear about report position financial reports profit loss and performance business in a way overall. The implementation of SAK EMKM also increases awareness owner business to importance recording systematic and accurate financial research. This expected can become references and guides for other MSME actors in increase quality management finance through implementation standard simple, relevant, and easy accounting understood.

Keywords : SAK EMKM, Financial Report, MSME, Micro Business, Standard Accounting

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1. Introduction

MSMEs are factor important in implementation business, contribute in a way significant to stability economy and potential opportunity Work (Nabilah et al., 2024). In developed and developing countries, Micro, Small, and Medium Enterprises (MSMEs) have a very important role Because can absorb power Work in a large amount more big compared to with companies big (Chrisna et al., 2022). When starting business, target main is get profit maximum from every transactions carried out. Therefore that, information about report finance is very important for the perpetrators business in the process of taking decision (Ariesta & Nurhidayah, 2020).

A a study conducted by (Kurniawan, 2024) in Mojokerto City showed that Lots MSME actors experience difficulty in make report appropriate finances with standard accounting. Even though it has get training and guidance, they Still experience difficulty consequence lack of understanding base about accounting, limitations source Power For training and equipment soft accounting, as well as the rules are complicated and continuous changed. As a result, many MSMEs are more prioritize aspect operational compared to report finance, so that impact on growth and sustainability business they. Compilation report finance is one of

the very important aspect in management finance companies, including for Micro, Small and Medium Enterprises (MSMEs).

Report finance is results from the recording process functional accounting as tool communication For convey data or performance finance company to related parties (Aprilia et al., 2024). Because that, every MSME is required For compile report finance in accordance with standard established accounting. Based on research conducted by (Fadilah, 2021), compiled report finance own various benefits, such as help monitor business For reach optimal results with target accurate sales. Very important For make report detailed financials about every transactions, okay in matter expenditure and income, throughout ongoing activity business.

Government committed For support growth Micro, Small and Medium Enterprises (MSMEs) sector with validate Constitution Number 20 of 2008. Standards Board Accountancy Finances that are under Bond Indonesian Accountants (DSAK IAI) has compile standard designed accounting special For fulfil the needs of Micro, Small and Medium Enterprises (MSMEs), which are known as SAK-EMKM. Standard This approved on October 24, 2016 and is expected can implemented in a way effective starting January 1, 2018 (RINDANI, 2023).

SAK-EMKM is designed with simple way, using costs that have been happen previously as base measurement and prioritization transaction general activities carried out by MSMEs. Report prepared finances in accordance with SAK-EMKM consisting of from three component main : report position financial (balance sheet), reports profit loss, and notes on report financial (CALK). Structure This designed for users more easy understand report finances that have been arranged (Anggraeni et al., 2021).

Perpetrator business micro, small and medium, after the establishment of SAK-EMKM, still many have not implement standard This in compilation report finance they. This is due to the lack of understanding from source Power humans, as well as MSME actors do not want to For do repair in recording the finances they have do, so that implementation not optimal (Yuliati & Ulfa, 2023). There are several things that influence situation this, among others the views of MSME actors who think that bookkeeping No important For business they, the low knowledge as well as skills in field accounting, lack of quality source Power human resources (HR), and the lack of awareness will importance compilation report finance in evaluate development business they (Ita Mustika & Ferdila, 2022).

Based on from background the back that has been described previously push researchers For make "Palapa Crushed Grilled Chicken" as object research. The Palapa Penyet Grilled Chicken MSME in Tanjung Gusta Village is one of the example business small medium grow in the field culinary. This business has stand since 2012 and business This Already develop until get turnover around 40 million to 50 million per month. This business own significant opportunities For expand the market and improve income, then in activity business this is very necessary report finance, with existence report finance owner business can know condition finance his efforts. However based on results observation and interviews, business This Still Not yet apply compilation report appropriate finances with standard accounting. They only do recording transaction financial transactions carried out manually in the form of cash receipts that is income earned from sales and cash out that is expenditure For purchase material standard only. As a result, the owner business difficulty in understand condition finance his business with accurate.

Situation This cause various associated risks with lack of understanding about the entire operational process. The success achieved No ensure that benefits gained will always stable, especially remember the more height competition all around. Because that, in order to fulfill hope consumers, it is very important for Palapa Crushed Grilled Chicken Business for ensure that report finance they arranged in a way systematic and appropriate with standard applicable accounting. This is important steps For guard stability finance business and continuity its operations. In facing phenomena and challenges faced by the Palapa Penyet Grilled Chicken Business, researchers wish For help business the in understand condition his finances with precise and accurate through compilation report finances that refer to the Standards Accountancy Finance Entity Micro, Small, and Medium Enterprises (SAK-EMKM).

2. Literature Review

Report finance is information that explains condition finance from something company, which is useful For evaluate performance entity the in period certain (Aprilia et al., 2024). The information presented in report MSME finance is very important For evaluate development the MSME business. The report MSME finances must in accordance with Standard Accountancy Finance Entity Micro, Small, and Medium Enterprises (SAK EMKM) (Syauqi et al., 2024).

SAK EMKM is Standard Accountancy Finances intended for for Micro, Small, and Medium Enterprises (MSMEs). The MSME SAK regulates more accounting simple compared to SAK ETAP because only covers transaction commonplace carried out by MSMEs and measure it based on cost historical. Report SAK ETAP financial statements consist of of five components, namely Report Profit -Loss, Changes Equity, Balance Sheet, Cash Flows, and Notes to the Statements Finance (CALK), while in SAK EMKM only there is three components, namely Report Profit and Loss Statement, Balance Sheet, and Notes to the Statements Finance (CALK) (Syauqi et al., 2024). With By implementing SAK EMKM, MSMEs such as Ayam Bakar Penyet Palapa are expected to capable serve report finance in a way more systematic and appropriate standard, so that can increase efficiency operational as well as make things easier access financing and collection decision business.

3. Research Methods

Study This use method qualitative with approach descriptive purposeful For review in a way deep method compilation report financial situation at the Palapa Penyet Grilled Chicken UMKM located in Tanjung Gusta Village with use Standard Accountancy Finance Entity Micro , Small and Medium Enterprises (SAK EMKM). Research location located at Hamlet V, Jl. Kelambir Lima Palapa, Tanjung Gusta Village/ Sub -district, Sunggal District, Deli Serdang Regency, and research This ongoing from October 2024 to July 2025. Data collection was carried out through three method main, namely : (1) observation direct to activity operational and recording finances at Ayam Bakar Penyet Palapa; (2) interviews deep with owner, Mr. Abdul Syukur for understand practice applied accounting during this ; and (3) documentation proof transaction finance such as sales notes, receipts purchases, and related cash records with the MSMEs. Data obtained with method collect primary data, which is taken direct from informants, including owner of Ayam Bakar Penyet Palapa, as well as secondary data which includes documents containing information about history short, structure Palapa Fried Chicken organization, and notes existing finances. Stages Data analysis was performed with method following : data collection, data reduction, data presentation (grouping and recording) proof transaction into the journal general, make recapitulation journal general, and compile report finance in accordance with sack emkm), and the last one withdrawal conclusion.

4. Results and Discussion

Results

A. Recording report Palapa Grilled Chicken MSME Finance

Palapa Crushed Grilled Chicken UMKM has system recording simple finance Where only record cash out from purchase material raw materials and cash inflow from income sales. As conveyed by Mr. Abdul Syukur :

"I've already take notes finance from beginning open business This Then Because business this, effort I made it myself report finances too me Alone No There is assisted whoever, so what I note only the costs that I incur take it out For buy material raw materials and inputs from the sales that I can Then from there to know my profit get How many per month".

In the interview said, shows that Mr. Abdul Syukur as owner from the Palapa Penyet Grilled Chicken UMKM has compile Report Finance since 2012. However, the preparation report This only based on the knowledge he has, because Not yet understand fully about report appropriate finances with principles accounting. This is aim For knowing the total income and expenses, which will later will used return For buy material standard, pay wages employees, as well as costs other.

B. Compilation report Palapa Grilled Chicken MSME Finance

Result of observations, interviews, and documentation collected during study show that the Palapa Penyet Grilled Chicken UMKM has not yet fully comply Standard Accountancy Finance Entity Micro, Small and Medium Enterprises (SAK EMKM). This caused by sources Power limited human beings and their lack of knowledge. findings This in line with research conducted previously by (Kurniawan, 2024) in Mojokerto City showed that Lots MSME actors experience difficulty in make report appropriate finances with standard accounting and not yet implementing SAK EMKM in compilation report finances. In addition, researchers find that the Palapa Crushed Grilled Chicken UMKM can apply report finance in accordance with SAK EMKM. Findings This in line with research conducted by (Anggraeni et al., 2021), which shows that report finance in Micro, Small and Medium Enterprises (MSMEs) can arranged in accordance with SAK EMKM, which includes three component main : report position finance, reports profit loss, and notes on report finance. Therefore that, research This provide a draft format report appropriate finances with SAK EMKM, so that can used by Palapa Penyet Grilled Chicken UMKM for compile report his finances Alone.

Report Position Finance

Table 1 . Financial Position Report Table for Palapa Grilled Chicken MSME

GRILLED CHICKEN PENYET PALAPA MSME		
PERIOD OF MAY 2025		
STATEMENT OF FINANCIAL POSITION		
Asset		
Cash	Rp. 370,898,000	
Amount of cash and cash equivalentents		Rp. 370,898,000
Fixed assets	Rp. 1,665,038,000	
Depreciation Acc.	-Rp 431,545,350	
Total fixed assets		Rp. 1,233,492,650
Total assets		Rp. 1,604,390,650
Liabilities	—	—
Equity		
Profit	Rp. 50,365,000	
Amount of equity		Rp. 50,365,000
Total liabilities and equity		Rp. 50,365,000

Source : Data processed by researchers, 2025

Income statement

Table 2. Profit and Loss Report Table for Palapa Grilled Chicken MSME

GRILLED CHICKEN PENYET PALAPA MSME		
PERIOD OF MAY 2025		
INCOME STATEMENT		
Income	2025	
Operating revenues	Rp. 421,263,000	
Total Income		Rp. 421,263,000
Cost of goods sold (COGS)		
Purchase of raw materials	Rp. 302,242,000	
Supply	Rp. 681,000	
Total HPP		Rp. 302,923,000
Burden		
Equipment load	Rp. 3,435,000	
Salary expense	Rp. 63,000,000	
Electrical Load	Rp. 1,440,000	
Security	Rp. 100,000	
Total Load		Rp. 67,975,000
Net profit		Rp. 50,365,000

Source : Data processed by researchers, 2025

Notes on the Report Finance

Table 3. Table of Notes to the Financial Statements of Palapa Grilled Chicken MSME

GRILLED CHICKEN PENYET PALAPA MSME
PERIOD OF MAY 2025
NOTES TO THE FINANCIAL STATEMENTS
<p>1. General</p> <p>The Palapa Grilled Chicken (Ayam Bakar Penyet) MSME in Tanjung Gusta Village was established in 2012 and is located in Hamlet V, Kelambir Lima Palapa Street, Tanjung Gusta Village, Sunggal District, Deli Serdang Regency. This business focuses on serving grilled chicken and penyet chicken with a distinctive Indonesian flavor. This business is included in the micro, small, and medium-sized entity category according to Law Number 20 of 2008.</p>
<p>2. Summary of Significant Accounting Policies</p> <p>a. Compliance Statement</p> <p>Financial reports are prepared in accordance with the Accounting Standards for Micro, Small and Medium Entities.</p> <p>b. Depreciation Basis</p> <p>Depreciation in financial statements is based on past recorded costs and relies on the accrual basis. The currency used in presenting the financial statements is the Rupiah.</p>

c. Fixed Assets

Fixed assets are recorded at cost, as long as they are legally owned by the entity. Fixed assets are depreciated using the straight-line method without taking into account residual value.

d. Recognition of Income and Expenses

Income from services is acknowledged at the time the bill is generated or when the order has been finalized and collected by the buyer.

3. Cash

Cash Rp. 370,898,000

4. Fixed Assets

Land Rp. 1,000,000,000

Building Rp. 650,167,000

Freezer Rp. 5,596,000

Generator Rp. 5,575,000

Price Rp. 3,700,000

Total Rp. 1,665,038,000

5. Retained Earnings

Retained earnings is the accumulated difference between revenue and expenses.

Net profit Rp. 50,365,000

Source : Data processed by researchers, 2025

DISCUSSION**A. Recording Report Palapa Grilled Chicken Finance**

The fact that the Palapa Penyet Grilled Chicken UMKM does not compile report finance in accordance with Standard Accountancy Finance Entity Micro, Small, and Medium Enterprises (SAK EMKM) revealed from results observation, interviews, and reviews documents that are done researchers. The results show a number of error in recording finance. For example, purchasing material standard considered as additional capital, expenses equipment No recorded at the end period, and load depreciation asset still No calculated. This is show that method accounting used still below applicable standards. Report finance previously show income amounting to Rp. 421,263,000, profit amounting to Rp. 53,800,000, total expenses amounting to Rp. 67,975,000, and assets still amounting to Rp. 1,665,038,000 during One year operation. Findings This support research conducted by (Kurniawan , 2024) in Mojokerto City shows that Still Lots MSME actors have not yet implementing SAK EMKM in compilation report his finances.

B. Compilation report finance Based on Standard Accountancy Finance Entity Micro, Small and Medium Enterprises (SAK EMKM)

Based on results observations and interviews conducted by researchers, can concluded that The owner of Palapa Penyet Grilled Chicken, Mr. Abdul, is grateful, no know regarding SAK-EMKM. As a result, they own limitations in understand and organize report finance in accordance with existing standards. This was also expressed both by the owner and employee shop.

"I do not know and not yet Once hear the term SAK EMKM, which I know That only" The term MSME alone," said Mr. Abdul Syukur.

Then Mr. Abdul Syukur added again, "because I No Once know about SAK EMKM and limitations knowledge question accountancy So I No know How method its implementation and what I need just For know profit from what I get For fulfil the burden and costs that I need".

With use Standard Accountancy Finance Entity Micro , Small, and Medium Enterprises, researchers compile report finance for Palapa Crushed Grilled Chicken and found that income still No changed amounting to Rp. 421,263,000. However, because burden become more big, profit down amounting to Rp. 3,435,000, so that to Rp. 50,365,000. At the end of month, expenses For equipment noted as burden as big as Rp. 3,435,000. In addition, assets still still No change, remain the same amounting to Rp. 1,665,038. However, there was calculation accumulation shrinkage in chickens burn the previous Palapa penyset No Once counted. After arranged in accordance with principles of SAK EMKM, accumulation depreciation obtained amounting to Rp. 431,545,350.

5. Conclusion

Based on results research obtained through observation data, interviews and documentation about compilation report finance in accordance with Standard Accountancy Finance Entity Micro, Small and Medium Enterprises (SAK EMKM) at the Palapa Penyset Grilled Chicken UMKM in Tanjung Gusta Village, can concluded a number of matter as following :

- a) The owner of the Palapa Penyset Grilled Chicken UMKM realized that report finance is very important For evaluate progress the business he runs. However, the owner Still not enough understand about stages in compilation report appropriate finances with standard. One of the because Why owner No use report appropriate finances with standard is lack of understanding about accounting and limited time consequence busyness personal. With thus, when This is Palapa Crushed Grilled Chicken UMKM only carry out recording of a nature simple in activity its operations.
- b) Recording report finances at the Palapa Penyset Grilled Chicken UMKM can improved and repaired with follow compilation report finance based on Standard Accountancy Finance Entity Micro, Small and Medium Enterprises (SAK EMKM). With referring to the EMKM SAK, which pays attention to aspect historically, it is hoped that the Palapa Penyset Grilled Chicken MSME can develop and progress in a way sustainable.

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