



## **ANALYSIS OF ACCOUNTING RECORDS AT HASAN'S MOTORCYCLE WORKSHOP IN SUNGAI ULU VILLAGE, BUNGURAN TIMUR DISTRICT, NATUNA DISTRICT**

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### **Abstract**

The aim of this research is to find out how accounting is recorded at the Hasan motorbike repair shop in Sungai Ulu Village, East Bunguran District, Natuna Regency. In this research the author used qualitative methods, using observation, interviews and documentation. The results of the research show that from the results of recording transactions and preparing reports, it was concluded that during the period June 2024, Hasan's motorbike repair shop made a profit of Rp. 8,367,500,- with service and repair income obtained amounting to Rp. 11,521,000,- With a total operational cost burden of Rp. 3,153,500,- can be interpreted as meaning that the income received by the Hasan motorbike repair shop is greater than the amount of operational costs. The profit received by Hasan's motorbike repair shop influences the final capital amount in the period shown in the change in capital report by Rp. 23,591,500,-. In fact, in the balance sheet it can be seen that the total assets and liabilities of Hasan Motor Workshop are Balance, meaning that the total assets and liabilities are balanced until the end of the period with the same amount, namely Rp. 23,591,500,-. All assets consist of cash, equipment, bank, prepaid rent, accumulated depreciation of equipment, equipment and all sources of funds that come from the owner, namely Mr. Hasan.

Keywords: Accounting Records

### **BACKGROUND**

The Accounting Information System (AIS) is an information system that was created as a special accounting-related media. An accounting information system is a kind of information system that is specifically made to make accounting-related tasks easier. This means that having one can make accounting-related processes simpler (Damayanti Dalam Yunita et al., 2022). Information systems are crucial for supporting a company's entire range of operations. One example of how information technology is applied and how it affects corporate operations is Accounting Information Systems (AIS). In order to create accounting and financial information that supports management decision-making, it is used to gather, record, store, and process data during routine accounting operations. Information systems are crucial for arranging data into information and serving as a route of communication to facilitate interaction between parties (Alwi et al., 2023). The purpose of Financial Accounting Standards is to provide a foundation for publicly presented financial reporting. All parties interested in financial reports can be satisfied by creating financial accounting standards (Bahri, 2020).

Accounting is a system of information that tracks business operations, compiles data into reports, and presents the findings to decision-makers (Nur, 2020). A business transaction, as defined by accounting, is a financial event in which two parties exchange resources, products, or services in exchange for each receiving something of value. These transactions are entered into the accounting system of the business, which aids in monitoring its financial performance and provide data for financial decision-making (Suryana, 2024).



Understanding accounting principles is necessary to comprehend basic accounting concepts. Accounting is an information system whose tasks include gathering, arranging, and maintaining financial data about the organization and disseminating the findings to relevant parties for corporate decision-making (Hutahuruk, 2020). Accounting is crucial to the corporate world since it is the language of business. Accounting gives information regarding the state of the company's finances at a specific moment in time, which may be utilized to inform decisions made later on to guarantee the organization's long-term survival. All industries require accounting since they must all disclose their financial status and performance, not only for the corporate world. MSMEs are among the businesses in need of accounting services (Manjana et al., 2023).

The accounting process produces financial reports that are helpful to all parties involved. Financial reports, when created and presented in line with the fundamental framework, provide information on the development, performance, and financial health of a firm that is helpful to many decision-makers. The goal of financial reports implies that accounting generates facts that readers can utilize to inform their judgments. A complete financial report includes the following: the cash flow statement or funds flow statement, the balance sheet, the profit and loss statement, the statement of changes in equity, and the statement of financial position. It also includes other explanatory reports and materials that are crucial to the financial statements (Standar Akuntansi Keuangan Dalam Risa & Wulandari, 2021). The goals of recording are as follows: (1) proving that a transaction has taken place; and (2) guaranteeing that neither the transactions nor the consequences (earnings) from them are manipulated or fraudulent (Harahap Dalam Alamsyah, 2020).

One of the workshops that offers motor vehicle care is the Hasan motorbike repair shop, a small and medium-sized business that is currently growing. Established by Mr. Hasan in 2018, this enterprise is situated in Sungai Ulu village, East Bunguran sub-district, Natuna regency. It is a small and medium-sized firm (UKM) that is still growing, as evidenced by in-person observations made at the site of the operation. The repair shop can finish three to six motorcycles a day on average. Nevertheless, the owner did not use notes or receipts as evidence when finishing the motorcycle servicing. Without conducting a thorough recording, the owner will be compensated in cash right away for finishing the motorcycle servicing.

When purchasing equipment, the owner merely gathers purchase notes or receipts, which they will retain as documentation of the products' completeness at the time of preparation. Furthermore, because the company's total assets and liabilities are unknown, the owner is likewise unable to verify the whole assets of the enterprise. It is challenging for owners to understand the financial status of the firm due to improper financial report production and recording, as well as a lack of asset separation between personal and corporate assets.

Simple financial recording of the transactions that take place at Hasan's workshop can be done by using software such as Microsoft Excel. Financial reports are prepared using Microsoft Excel, which makes it incredibly simple for business owners to compute and view financial positions. This attempts to facilitate the accounting recording procedure and lower the amount of errors that occur during the manual recording method. In addition, business owners may find it convenient to use this program. The owner just needs to input the nominal amount for each transaction that takes place throughout the next term.

## **THEORITICAL FRAMEWORK**



## **Accountancy**

The intention of financial reports is to provide information that readers may use to make decisions, and accounting generates data for this reason. A complete financial report includes the balance sheet, profit and loss statement, statement of changes in equity, and statement of financial position, which can be presented in a variety of ways, including a cash flow statement or funds flow statement, along with other explanatory reports and materials that are necessary for understanding the financial statements (Syamsul, 2022). Within the theoretical framework of accounting, an axiom is a statement that, when proven true, has gained widespread acceptance as supporting the goals of financial reporting and elucidating the features of accounting that contribute to a free market that is defined by the acknowledgement of private property (Hery Dalam Kamaroellah, 2020). Accounting plays a more important function as a tool in helping businesses make financial and economic decisions in the information age. Accounting is a system of measuring and recording used in wealth management to generate financial data on economic resources. To help stakeholders a group of people with an interest in the firm make decisions about it, the corporation sends out financial information. Consequently, accounting is frequently referred to as the financial decision language or the language of business (business language or commercial language) (Savitri & Saifudin, 2018).

## **METHOD**

Qualitative data are the kind that were employed in this study. Data that takes the form of words rather than figures is referred to as qualitative data. Numerous methods of data gathering, such as document analysis and interviews, are used to gather qualitative data. Primary and secondary data sources were employed by the author in this study. Observation is one method that researchers might employ to get primary data. Secondary data is information that researchers have gathered or acquired from a variety of already-existing sources (second-hand information). Secondary data from Hasan's motorcycle repair shop can be found in a variety of publications, including books, reports, journals, etc.

## **RESULT**

Using Microsoft Excel, a basic form comprising incoming and outgoing cash is created to record all transactions that take place in June 2024, including cash revenues and expenditures. This is the first phase in the process. This serves as the foundation for creating further financial reports.



| BENGKEL MOTOR HASAN<br>Desa Sungai Ulu |   |  |                |               |
|--|---|--|----------------|---------------|
|  |   |  | No. Bukti      | : 00027/24    |
|  |   |  | Tanggal        | : 03-Jun-2024 |
|  | BUKTI KAS MASUK                           |  |                |               |
| Diterima Dari                          | : Pelanggan                               |  |                |               |
| Uang Sejumlah                          | : Rp 575.000                              |  |                |               |
| Terbilang                              | : Lima Ratus Tujuh Puluh Lima Ribu Rupiah |  |                |               |
|  |   |  |                |               |
| Diterima Oleh                          |   |  | Dibukukan Oleh |               |
|  |   |  |                |               |
|  |   |  |                |               |
| Hasan                                  |   |  | .....          |               |
|  |   |  |                |               |

Figure 1: Evidence of Cash Inflow

Following the recording of transactions, data analysis is performed with the objective of classifying the accounts that are involved in each transaction as well as analyzing each transaction that takes place. The accounts that show up in Table 1 during the June 2024 transaction period are as follows:

| Kode Akun | Nama Akun                    |
|-----------|------------------------------|
| 111       | Kas                          |
| 112       | Bank                         |
| 113       | Piutang                      |
| 114       | Perlengkapan                 |
| 115       | Sewa Dibayar Dimuka          |
| 121       | Mesin                        |
| 122       | Akumulasi penyusutan mesin   |
| 123       | spanner                      |
| 124       | Akumulasi Penyusutan spanner |
| 311       | Modal                        |
| 312       | Prive                        |



|     |                                 |
|-----|---------------------------------|
| 411 | Pendapatan Service dan reparasi |
| 511 | Beban Gaji                      |
| 512 | Beban Listrik                   |
| 513 | Beban Sewa                      |
| 514 | Beban Perlengkapan              |
| 515 | Beban Penyusutan mesin          |
| 516 | Beban Pneyusutan Spanner        |

Table 1

The process of creating an initial trial balance comes next, following the completion of the transaction analysis and account code classification. The purpose of creating the original trial balance was to ascertain the nominal balance, and it was achieved through an interview procedure with the owner. Table 2 displays the first balance sheet table that follows:

| <b>Bengkel Motor Hasan</b> |                              |                  |                  |
|----------------------------|------------------------------|------------------|------------------|
| <b>Neraca Awal</b>         |                              |                  |                  |
| <b>Per 31 Mei 2024</b>     |                              |                  |                  |
| <b>No. Akun</b>            | <b>Keterangan</b>            | <b>Debit</b>     | <b>Kredit</b>    |
| 111                        | Kas                          | Rp 2,000,000.00  |                  |
| 112                        | Bank                         | Rp 1,600,000.00  |                  |
| 113                        | Piutang                      | Rp 400,000.00    |                  |
| 114                        | Perlengkapan                 | Rp 5,000,000.00  |                  |
| 115                        | Sewa Dibayar Dimuka          | Rp 3,500,000.00  |                  |
| 121                        | Mesin                        | Rp 3,100,000.00  |                  |
| 122                        | Akumulasi Penyusutan Mesin   |                  | Rp 2,020,000.00  |
| 123                        | Spanner                      | Rp 800,000.00    |                  |
| 124                        | Akumulasi penyusutan spanner |                  | Rp 549,617.00    |
| 311                        | Modal                        |                  | Rp 13,830,383.00 |
|                            |                              | Rp 16,400,000.00 | Rp 16,400,000.00 |

Making a general journal comes next after documenting the trial balance. A general journal is an organized, chronological track of all business transactions. Journals typically take the shape of columns with the date, account name, description, and side columns for credit and debit. Table 3 displays the logbook kept at Hasan's motorcycle repair business.

Create a ledger after the general journal. The ledger is made up of a number of related accounts or estimates that are combined to form a single unit and are organized and categorized in accordance with the headings of financial reports. Making a trial balance comes next following



the ledger. The trial balance is a list that displays each asset, capital, income, debt, and expense account's debit and credit balances from the ledger.

The business will create an adjusting journal at the conclusion of the period in order to modify the account nominal and determine the real balance. Prepaid rent, equipment, spanners, and engines are the adjusted accounts in Hasan's research on motorbike repair shops. The account has been updated since depreciation is occurring. Creating a work balance sheet comes next, following the completion of modifying entries.

| Jurnal Umum         |          |            |                             |                      |                      |              |
|---------------------|----------|------------|-----------------------------|----------------------|----------------------|--------------|
| Bengkel Motor Hasan |          |            |                             |                      |                      |              |
| Periode Juni 2024   |          |            |                             |                      |                      |              |
| Tanggal             | No Bukti | Keterangan | Ref                         | Debit                | Kredit               |              |
| 24-Jun              | 2        | 00026/24   | Spanner                     | 123                  | Rp 300,000           |              |
|                     |          |            | Kas                         | 111                  |                      | Rp 300,000   |
|                     | 3        | 00027/24   | Kas                         | 111                  | Rp 575,000           |              |
|                     |          |            | Pendapatan service reparasi | 411                  |                      | Rp 575,000   |
|                     | 4        | 00028/24   | Kas                         | 111                  | Rp 400,000           |              |
|                     |          |            | Pendapatan service reparasi | 411                  |                      | Rp 400,000   |
|                     | 5        | 00029/24   | Bank                        | 112                  | Rp 400,000           |              |
|                     |          |            | Piutang                     | 113                  |                      | Rp 400,000   |
|                     | 6        | 00030/24   | Kas                         | 111                  | Rp 982,000           |              |
|                     |          |            | Pendapatan service reparasi | 411                  |                      | Rp 982,000   |
|                     | 7        | 00031/24   | Kas                         | 111                  | Rp 2,500,000         |              |
|                     |          |            | Modal                       | 311                  |                      | Rp 2,500,000 |
|                     |          |            | Perlengkapan                | 114                  | Rp 2,149,000         |              |
|                     |          |            | Kas                         | 111                  |                      | Rp 2,149,000 |
|                     | 8        | 00032/24   | Kas                         | 111                  | Rp 800,000           |              |
|                     |          |            | Pendapatan service reparasi | 411                  |                      | Rp 800,000   |
|                     | 9        | 00033/24   | Kas                         | 111                  | Rp 460,000           |              |
|                     |          |            | Pendapatan service reparasi | 411                  |                      | Rp 460,000   |
|                     | 9        | 00034/24   | Kas                         | 111                  | Rp 530,000           |              |
|                     |          |            | Pendapatan service reparasi | 411                  |                      | Rp 530,000   |
|                     | 10       | 00035/24   | Kas                         | 111                  | Rp 552,000           |              |
|                     |          |            | Pendapatan service reparasi | 411                  |                      | Rp 552,000   |
|                     | 10       | 00036/24   | Prive                       | 312                  | Rp 250,000           |              |
|                     |          |            | Kas                         | 111                  |                      | Rp 250,000   |
|                     | 11       | 00037/24   | Kas                         | 111                  | Rp 1,270,000         |              |
|                     |          |            | Pendapatan service reparasi | 411                  |                      | Rp 1,270,000 |
|                     | 11       | 00038/24   | Kas                         | 111                  | Rp 1,010,000         |              |
|                     |          |            | Pendapatan service reparasi | 411                  |                      | Rp 1,010,000 |
|                     | 12       | 00039/24   | Kas                         | 111                  | Rp 547,000           |              |
|                     |          |            | Pendapatan service reparasi | 411                  |                      | Rp 547,000   |
|                     | 12       | 00040/24   | Kas                         | 111                  | Rp 1,200,000         |              |
|                     |          |            | Pendapatan service reparasi | 411                  |                      | Rp 1,200,000 |
|                     | 13       | 00041/24   | Beban Gaji                  | 511                  | Rp 800,000           |              |
|                     |          |            | Kas                         | 111                  |                      | Rp 800,000   |
|                     | 13       | 00042/24   | Kas                         | 111                  | Rp 702,000           |              |
|                     |          |            | Pendapatan service reparasi | 411                  |                      | Rp 702,000   |
|                     | 14       | 00043/24   | Beban Listrik               | 512                  | Rp 75,000            |              |
|                     |          |            | Kas                         | 111                  |                      | Rp 75,000    |
|                     | 15       | 00044/24   | Kas                         | 111                  | Rp 1,240,000         |              |
|                     |          |            | Pendapatan service reparasi | 411                  |                      | Rp 1,240,000 |
|                     | 15       | 00045/24   | Kas                         | 111                  | Rp 653,000           |              |
|                     |          |            | Pendapatan service reparasi | 411                  |                      | Rp 653,000   |
| <b>Jumlah</b>       |          |            |                             | <b>Rp 17,395,000</b> | <b>Rp 17,395,000</b> |              |

Figure 3 General Journal



As the last output of an accounting cycle, financial reports are generated from the trial balance, which is the starting point of the worksheet and a tool for understanding the flow of accounting data. Microsoft Excel has a number of formulas for recording work balances, including the logical formula. SUM, string left if, if or, if and. Financial report preparation and recording are made much simpler by using the link feature, which significantly lowers error rates. This link feature enables accounts linked to a link with the "=" symbol to be automatically filled in immediately after the link that the account originates from. Depending on where the account originated, if the nominal amount changes, so will the other accounts. To make filling out the work balance section easier, multiple formulas are used. You can observe the track balance in Figure 4:

| Bengkel Motor Hasan |                         |                      |                      |                     |                     |                          |                      |                      |                      |                      |                      |
|---------------------|-------------------------|----------------------|----------------------|---------------------|---------------------|--------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Neraca Lajur        |                         |                      |                      |                     |                     |                          |                      |                      |                      |                      |                      |
| Periode Juni 2024   |                         |                      |                      |                     |                     |                          |                      |                      |                      |                      |                      |
| Kode Akun           | Nama Akun               | Neraca               |                      | Penyesuaian         |                     | Neraca Saldo Disesuaikan |                      | Laba/Rugi            |                      | Neraca               |                      |
|                     |                         | Debit                | Kredit               | Debit               | Kredit              | Debit                    | Kredit               | Debit                | Kredit               | Debit                | Kredit               |
| 111                 | Kas                     | Rp 11,847,000        |                      |                     |                     | Rp 11,847,000            |                      |                      |                      | Rp 11,847,000        |                      |
| 112                 | Bank                    | Rp 2,000,000         |                      |                     |                     | Rp 2,000,000             |                      |                      |                      | Rp 2,000,000         |                      |
| 112                 | Piutang                 |                      |                      |                     |                     |                          |                      |                      |                      |                      |                      |
| 114                 | Perlengkapan            | Rp 7,149,000         |                      |                     | Rp 1,750,000        | Rp 5,399,000             |                      |                      |                      | Rp 5,399,000         |                      |
| 115                 | Sewa Bayar Dimuka       | Rp 3,500,000         |                      |                     | Rp 500,000          | Rp 3,000,000             |                      |                      |                      | Rp 3,000,000         |                      |
| 121                 | Mesin                   | Rp 3,100,000         |                      |                     |                     | Rp 3,100,000             |                      |                      |                      | Rp 3,100,000         |                      |
| 123                 | Spanner                 | Rp 1,100,000         |                      |                     |                     | Rp 1,100,000             |                      |                      |                      | Rp 1,100,000         |                      |
| 122                 | Akumulasi Peny. Mesin   |                      | Rp 2,020,000         |                     | Rp 20,000           |                          | Rp 2,040,000         |                      |                      |                      | Rp 2,040,000         |
| 124                 | Akumulasi Peny. Spanner |                      | Rp 549,617           |                     | Rp 7,917            |                          | Rp 557,534           |                      |                      |                      | Rp 557,534           |
| 311                 | Modal                   |                      | Rp 16,330,383        |                     |                     |                          | Rp 16,330,383        |                      |                      |                      | Rp 16,330,383        |
| 312                 | Prive                   | Rp 250,000           |                      |                     |                     | Rp 250,000               |                      |                      |                      | Rp 250,000           |                      |
| 411                 | Pendapatan Jasa         |                      | Rp 10,921,000        |                     |                     |                          | Rp 10,921,000        |                      | Rp 10,921,000        |                      |                      |
| 511                 | Beban Gaji              | Rp 800,000           |                      |                     |                     | Rp 800,000               |                      | Rp 800,000           |                      |                      |                      |
| 512                 | Beban Listrik           | Rp 75,000            |                      |                     |                     | Rp 75,000                |                      | Rp 75,000            |                      |                      |                      |
|                     | <b>JUMLAH</b>           | <b>Rp 29,821,000</b> | <b>Rp 29,821,000</b> |                     |                     |                          |                      |                      |                      |                      |                      |
| 513                 | Beban Sewa              |                      |                      | Rp 500,000          |                     | Rp 500,000               |                      | Rp 500,000           |                      |                      |                      |
| 514                 | Beban Perlengkapan      |                      |                      | Rp 1,750,000        |                     | Rp 1,750,000             |                      | Rp 1,750,000         |                      |                      |                      |
| 515                 | Beban Peny. Mesin       |                      |                      | Rp 20,000           |                     | Rp 20,000                |                      | Rp 20,000            |                      |                      |                      |
| 516                 | Beban Peny. Spanner     |                      |                      | Rp 7,917            |                     | Rp 7,917                 |                      | Rp 7,917             |                      |                      |                      |
|                     | <b>JUMLAH</b>           |                      |                      | <b>Rp 2,277,917</b> | <b>Rp 2,277,917</b> | <b>Rp 29,848,917</b>     | <b>Rp 29,848,917</b> | <b>Rp 3,152,917</b>  | <b>Rp 10,921,000</b> | <b>Rp 26,696,000</b> | <b>Rp 18,927,917</b> |
|                     |                         |                      |                      |                     |                     |                          |                      | <b>Rp 7,768,083</b>  |                      |                      | <b>Rp 7,768,083</b>  |
|                     |                         |                      |                      |                     |                     |                          |                      | <b>Rp 10,921,000</b> | <b>Rp 10,921,000</b> | <b>Rp 26,696,000</b> | <b>Rp 26,696,000</b> |

Figure 4 Track Balance

Making a financial report comes next after creating the balance sheet. Financial reports are essentially the output of the accounting process and are a tool for informing interested parties about corporate activities or financial data. Creating a profit and loss report, a report on capital changes, a balance sheet, and closing journals to empty or zero out the accounts at the end of the period are often the first steps in creating financial reports.

The difference between the amount on the credit side, which represents income, and the debit side, which represents expenses, is reported in the profit and loss statement. Using the link function from the work sheet's profit and loss column, the profit and loss report is generated. Figure 5 displays the subsequent profit and loss statement for Hasan's motorcycle maintenance business.





| <b>Bengkel Motor Hasan</b>     |              |               |
|--------------------------------|--------------|---------------|
| <b>Laporan Laba/Rugi</b>       |              |               |
| <b>Periode Juni 2024</b>       |              |               |
| Pendapatan Service Reparasi    |              | Rp 10,921,000 |
| <b>Beban Operasional</b>       |              |               |
| Beban Gaji                     | Rp 800,000   |               |
| Beban Listrik                  | Rp 75,000    |               |
| Beban Sewa                     | Rp 500,000   |               |
| Beban Perlengkapan             | Rp 1,750,000 |               |
| Beban Penyusutan Mesin         | Rp 20,000    |               |
| Beban Penyusutan Spanner       | Rp 7,917     |               |
| <b>Total Beban Operasional</b> |              | Rp 3,152,917  |
| <b>Laba Operasional</b>        |              | Rp 7,768,083  |

Figure 5 Profit and Loss Statement

The production of the profit and loss statement demonstrates that the owner's overall income exceeds the monthly expenses required of them, meaning that the owner's operational profit is the difference between operational income and expenses.'

The report on changes in capital at Hasan's motorcycle repair business may be viewed in Figure 6 once the profit and loss report is finished. This report must include changes in the capital of the company as a result of profit and loss

| <b>Bengkel Motor Hasan</b>     |              |               |
|--------------------------------|--------------|---------------|
| <b>Laporan Perubahan Modal</b> |              |               |
| <b>Periode Juni 2024</b>       |              |               |
| Modal Awal                     |              | Rp 15,594,800 |
| Laba Operasional               | Rp 8,360,800 |               |
| Prive                          | Rp 250,000   |               |
|                                |              | Rp 8,110,800  |
| Modal Akhir                    |              | Rp 23,705,600 |

Figure 6 Changes in capital

We can see from the capital changes report that the owner's personal withdrawals and operational profit have the potential to affect the owner's final capital. The balance sheet, a financial report that shows the amount of capital, liabilities, and assets during a specific time period, is the last report. The Hasan motorcycle repair shop's balance sheet looks like this:





| Bengkel Motor Hasan         |    |                      |                     |  |                      |
|-----------------------------|----|----------------------|---------------------|--|----------------------|
| Neraca                      |    |                      |                     |  |                      |
| Periode Juni 2024           |    |                      |                     |  |                      |
| Aktiva                      |    |                      | Pasiva              |  |                      |
| Aktiva Lancar               |    |                      |                     |  |                      |
| Kas                         | Rp | 11,847,000           |                     |  |                      |
| Bank                        | Rp | 2,000,000            |                     |  |                      |
| Perlengkapan                | Rp | 3,000,000            |                     |  |                      |
| Sewa Dibayar Dimuka         | Rp | 5,399,000            |                     |  |                      |
| <b>Jumlah Aktiva Lancar</b> |    | <b>Rp 22,246,000</b> | <b>Modal Hasan</b>  |  | <b>Rp 23,848,466</b> |
| Aktiva Tetap                |    |                      |                     |  |                      |
| Mesin                       | Rp | 3,100,000            |                     |  |                      |
| Akumulasi Peny. Mesin       | Rp | 2,040,000            |                     |  |                      |
| Spanner                     | Rp | 1,100,000            |                     |  |                      |
| Akumulasi Peny. Spanner     | Rp | 557,534              |                     |  |                      |
| <b>Jumlah Aktiva Tetap</b>  |    | <b>Rp 1,602,466</b>  |                     |  |                      |
| <b>Total Aktiva</b>         |    | <b>Rp 23,848,466</b> | <b>Total Pasiva</b> |  | <b>Rp 23,848,466</b> |

Figure 7 Balance sheet

Making a closing diary is the next step after finishing the financial report. A journal entry that zeroes out or empties a temporary account balance is essentially what a closing journal is. The electricity, salary, equipment depreciation, service and repair income, rental, and fee expenses are the temporary accounts in the financial records of Hasan's motorbike repair shop. Here is a picture of the closing journal that Figure 8 has designed.

| Bengkel Motor Hasan |                             |     |                     |                     |
|---------------------|-----------------------------|-----|---------------------|---------------------|
| Jurnal Penutup      |                             |     |                     |                     |
| Periode Juni 2024   |                             |     |                     |                     |
| Tanggal             | Keterangan                  | Ref | Debit               | Kredit              |
| Jun-24              | Pendapatan Service Reparasi | 411 | Rp 10,921,000       |                     |
|                     | Ikhtisar Laba Rugi          | 611 |                     | Rp 10,921,000       |
|                     | Ikhtisar Laba Rugi          | 611 | Rp 3,152,917        |                     |
|                     | Beban Gaji                  | 511 |                     | Rp 800,000          |
|                     | Beban Listrin               | 512 |                     | Rp 75,000           |
|                     | Beban Sewa                  | 513 |                     | Rp 500,000          |
|                     | Beban Perlengkapan          | 514 |                     | Rp 1,750,000        |
|                     | Beban Peny. Mesin           | 515 |                     | Rp 20,000           |
|                     | Beban Peny. Spanner         | 516 |                     | Rp 7,917            |
|                     | Modal                       | 311 | Rp 250,000          |                     |
|                     | Prive                       | 312 |                     | Rp 250,000          |
|                     | Ikhtisar Laba Rugi          | 611 | Rp 23,848,466       |                     |
|                     | Modal Juni                  | 311 |                     | Rp 23,848,466       |
| <b>Total</b>        |                             |     | <b>Rp38,172,383</b> | <b>Rp38,172,383</b> |



Figure 8 Closing Journal

A balance sheet from the accounts that have balances after closure is the first stage in establishing a post-closing trial balance (Post closure trial balance). The accounts made in the closing journal will not be shown again in this balance sheet. Thus, following closure, the trial balance's contents will match those of the balance sheet, which includes actual accounts, as well as the opening balance for each account in the next period. Here is a photo of the trial balance upon closure.

| <b>Bengkel Motor Hasan</b>            |                        |                     |                     |
|---------------------------------------|------------------------|---------------------|---------------------|
| <b>Neraca Saldo Setelah Penutupan</b> |                        |                     |                     |
| <b>Periode Juni 2024</b>              |                        |                     |                     |
| Kode Akun                             | Keterangan             | Debit               | Kredit              |
|                                       | Kas                    | Rp 11,847,000       |                     |
|                                       | Bank                   | Rp 2,000,000        |                     |
|                                       | Sewa Dibayar Dimuka    | Rp 5,399,000        |                     |
|                                       | Perlengkapan           | Rp 3,000,000        |                     |
|                                       | Mesin                  | Rp 3,100,000        |                     |
|                                       | Spanner                | Rp 1,100,000        |                     |
|                                       | Akumulasi Peny.Mesin   |                     | Rp 2,040,000        |
|                                       | Akumulasi Peny.Spanner |                     | Rp 557,534          |
|                                       | Modal                  |                     | Rp 28,848,466       |
| <b>Total</b>                          |                        | <b>Rp26,446,000</b> | <b>Rp31,446,000</b> |

Figure 9: Trial Balance After Closing

## DISCUSSION

The findings from the transaction recording and report preparation revealed that, from June 2024 to the present, Hasan's motorbike repair shop generated a profit of Rp. 8,367,500, with service and repair revenue of Rp. 11,521,000 and a total operational cost burden of Rp. 3,153,500. This can be interpreted as an indication that the revenue collected by the Hasan motorbike repair shop exceeds the amount of operating expenses. The ultimate capital amount for the period depicted in the change in capital report is influenced by the profit earned by Hasan's motorcycle repair shop by Rp 23,591,500,-.

In fact, the balance sheet shows that Hasan Motor Workshop's total assets and liabilities are in balance, which indicates that the total assets and liabilities remain balanced at the conclusion of the period at Rp 23,591,500,-. All of the assets are made up of money from the owner, Mr. Hasan, as well as cash, bank accounts, prepaid rent, equipment depreciation, and other sources.

## CONCLUSION

A straightforward accounting application program that small and medium-sized businesses can utilize as an alternative to processing financial transactions is transaction recording using Microsoft Excel. By entering transactions into the journal and opening balances into the ledger and subsidiary books as trustworthy sources of information, the recording procedure can be



completed automatically. Only small and medium-sized businesses still use Microsoft Excel for the preparation and recording of financial reports. It is advised that more research be done in the future to create a model that is workable for diverse company kinds and major corporations alike.

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