

## **Analysis of Accounting Information Systems in Javanese Kluwak Sweet Soy Sauce MSME**

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### **ABSTRACT**

This study aims to analyze the application of the accounting information system cycle in the Kecap Manis Kluwak Jawa. The method used is a qualitative method with data collection techniques, namely interviews, observations and documentation. Through the results of the interview, it was identified that the owner of Kecap Manis Kluwak Jawa MSMEs still uses traditional methods in recording and reporting financial reports. This can result in errors in data and information management, as well as hinder business growth. This study underlines the importance of applying good accounting theories in MSME financial management, such as the double-entry system, which is the basis for business actors to record transactions accurately and transparently. Therefore, it is recommended to implement the Financial Accounting Standards for Micro, Small, and Medium Entities (SAK EMKM) as a policy that must be followed by MSMEs. This policy aims to increase the transparency and accountability of financial statements, so that it can increase the trust of investors and creditors. Therefore, this study contributes to the understanding of how accounting information systems can be applied effectively in MSMEs in Kecap Manis Kluwak Jawa

**Keywords:** Accounting Information System Cycle; SAK EMKM; MSMEs

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### **INTRODUCTION**

A good accounting information system not only serves to record financial transactions but also provides relevant and accurate information to support strategic decision-making. Unfortunately, many MSMEs, including Kecap Manis Kluwak Jawa, still use manual recording methods that are prone to errors and less efficient in data management. This condition illustrates the need to improve the recording system to avoid the risk of errors that can have an impact on business stability.

As one of the MSMEs engaged in soy sauce production, Kecap Manis Kluwak Jawa utilizes the basic ingredient of kluwak to produce products with unique flavors that are increasingly in demand by consumers. By marketing its products in various channels such as markets, stalls, and fast food sellers, the business continues to increase its market reach and appreciation of its products. However, this marketing success requires the support of a better accounting management system to ensure transparency and operational efficiency.

The results of Revalina and Azahra's (2021) research show that the implementation of accounting information systems can provide significant benefits for MSMEs, including improving operational efficiency and supporting decision-making. These findings are relevant for Kecap Manis Kluwak Jawa MSMEs, which face similar challenges, such as limited technical knowledge and resources. With optimal resource management and a better understanding of accounting systems, these MSMEs can maximize their profit potential.

While the benefits of implementing accounting information systems have been proven by Revalina and Azahra (2021), their research focused on Mochi Ichigo Daifuku Sukabumi MSMEs, which have different operational characteristics. Therefore, it is important to understand how accounting information systems can be adapted and applied to MSMEs with unique characteristics such as Kecap Manis Kluwak Jawa, which relies on kluwak as the main raw material and has a distinctive production process.

This research also reveals the importance of implementing the Financial Accounting Standards for Micro, Small, and Medium Entities (SAK EMKM), which brings significant differences in the quality of financial reporting. However, previous research has not covered the integration of accounting information systems into the entire operational cycle of MSMEs thoroughly, such as revenue, expenditure, production, HR management, and financial reporting cycles.

To fill the gap, this study will explore the implementation of an accounting information system specifically designed for the Kecap Manis Kluwak Jawa MSME. The research aims to provide a comprehensive view of how the system can improve operational efficiency, reduce the risk of recording errors, and support strategic decision-making to drive business growth and sustainability.

## **THEORETICAL BASIS**

### **1. Accounting Information System (AIS)**

An accounting information system (AIS) is a structured mechanism used to collect, record, process, and report financial data so that it becomes useful information for decision-making (Romney & Steinbart, 2016). Hall (2011) emphasizes that a good AIS must provide relevant, accurate, and timely information for internal and external stakeholders. In the context of micro, small, and medium enterprises (MSMEs), AIS is not only limited to transaction recording but also becomes an instrument for accountability, transparency, and business sustainability.

### **2. AIS Cycle**

According to Winarso, Nurani, and Siregar (2022), the AIS cycle includes several subsystems, namely the revenue cycle, expenditure cycle, production cycle, human resources and payroll cycle, and general ledger and reporting cycle. Each subsystem has different roles but is interconnected to ensure data integrity and support strategic decision-making. For MSMEs such as Javanese Kluwak Sweet Soy Sauce, implementing an AIS cycle is crucial in reducing errors in manual bookkeeping, increasing efficiency, and providing reliable financial information.

### **3. Financial Accounting Standards for Micro, Small, and Medium Entities (SAK EMKM)**

SAK EMKM is a financial accounting standard designed specifically for MSMEs in Indonesia, aiming to simplify financial reporting without reducing transparency and accountability (Ikatan Akuntan Indonesia, 2016). SAK EMKM requires MSMEs to prepare three main financial statements: (1) Statement of Financial Position, (2) Income Statement, and (3) Notes to Financial Statements. The application of SAK EMKM supports MSMEs in producing standardized financial reports that can enhance investor, creditor, and customer trust.

### **4. Relevance of AIS and SAK EMKM in MSMEs**

Previous research by Revalina and Azahra (2021) demonstrated that the implementation of AIS in MSMEs significantly improves operational efficiency and decision-making. For the case of Javanese Kluwak Sweet Soy Sauce MSME, AIS integrated with SAK EMKM can provide structured guidance in financial management. This integration not only ensures compliance with national accounting standards but also helps MSMEs achieve sustainable growth through transparent and accountable financial reporting.

## **METHODS**

This research uses a qualitative approach to analyze the application of accounting information systems in UMKM Kecap Manis Kluwak Jawa. Through this approach, researchers can gain an in-depth and detailed understanding of the accounting practices carried out by UMKM Kecap Manis Kluwak Jawa, especially in the aspect of managing financial records manually. The qualitative approach also allows researchers to explore the various challenges and shortcomings that may be faced by Kecap Manis Kluwak Jawa MSMEs in implementing a simple accounting information system.

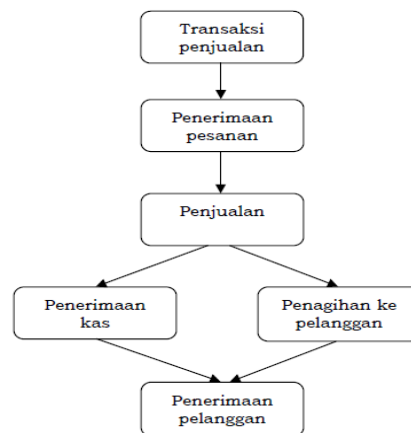
Data collection was conducted through several techniques, namely in-depth interviews with business owners, direct observation, and documentation. Interviews with business owners allowed researchers to explore information related to the objectives, policies, and obstacles faced in implementing accounting information systems. Direct observation provides a real picture of how the system is implemented and run in daily operations, while documentation helps in verifying the data obtained.

The collected data is analyzed to produce an accounting information system and financial statements according to SAK EMKM. This analysis is expected to provide new insights for MSME owners of Kecap Manis Kluwak Jawa about the importance of developing an accounting system that is relevant to business needs. This research also offers recommendations for improvements to the accounting system to make it more efficient and in accordance with applicable standards.

## RESEARCH RESULT

### Revenue cycle

The results of research on the revenue cycle at the Kecap Manis Kluwak Jawa MSME show that this business still uses traditional methods in recording revenue transactions. In the interviews conducted, the interviewees revealed that the receipt of orders is only done by telephone, WhatsApp, or direct visits to the production site, without any formal documentation such as proof of purchase or order. This results in uncertainty in recording revenue, which could potentially lead to errors in the financial statements. Although the business is able to generate significant revenue of around IDR 12,000,000 per week from the production of 400 jerry cans of soy sauce, the lack of a structured recording system may hinder the business' ability to conduct more in-depth financial analysis and informed decision-making. Therefore, the implementation of a better accounting information system in accordance with the Financial Accounting Standards for Micro, Small and Medium Entities (SAK EMKM) is needed to increase transparency and accountability in revenue management at the Kecap Manis Kluwak Jawa MSME.



**Figure 1. Flowchart of Revenue Cycle**

After conducting observations and interviews with Mr. Mustakim, the following is the flow of the revenue cycle in the Kluwak Java Sweet Soy Sauce MSME.

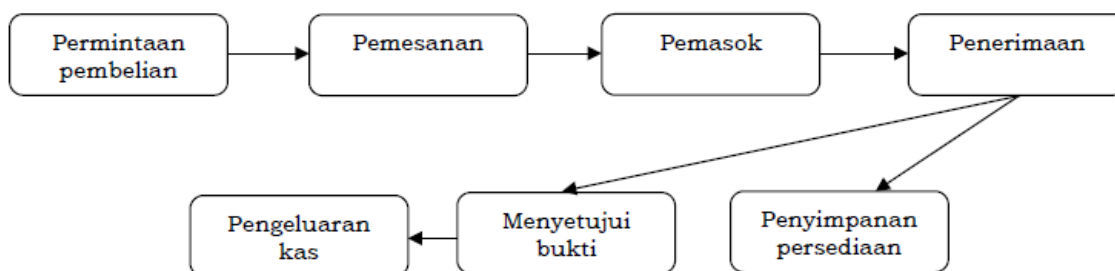
**Table 1. Revenue Cycle Threats and Controls**

Aktivitas	Ancaman	Pengendalian
Penerimaan Pesanan dari Pelanggan	Proses pemesanan tidak tercatat (pesanan pelanggan tidak terdokumentasi, berpotensi menyebabkan pengiriman yang salah kepada pelanggan).	Mencatat pesanan pelanggan dengan membuat buku atau sistem digital sederhana, seperti <i>spreadsheet</i> untuk mencatat semua pesanan yang diterima.
Pengelolaan dan Pengiriman Pesanan	Barang cacat atau tidak sesuai pesanan dapat lolos pemeriksaan, menyebabkan ketidakpuasan pelanggan serta pemborosan waktu dan biaya akibat pengiriman ulang.	Buat <i>checklist</i> standar kualitas barang sebelum pengiriman dan dokumentasikan pemeriksaan kualitas sebagai arsip.
Penjualan Konsinyasi	Sistem konsinyasi tanpa pencatatan rinci berisiko kehilangan kendali atas stok dan pendapatan jika laporan mitra tidak lengkap atau tepat waktu.	Gunakan dokumen serah terima stok dengan rincian jumlah dan tanggal, lakukan pengecekan rutin, dan terapkan laporan mingguan mitra untuk mencatat barang terjual.

Source: Author's Analysis, 2024

## Expenditure Cycle

The results of the research on the expenditure cycle at the Kecap Manis Kluwak Jawa MSME show that this business also applies traditional methods in ordering raw materials and equipment. In interviews, the business owner, Mr. Mustakim, explained that ordering is done manually, without using alternative control systems such as Just-In-Time (JIT) or other more modern methods. Expenditure on raw materials is estimated to be around IDR 7,500,000 per week, and while there are efforts to monitor expenditure, the record keeping is informal and unsystematic. This could potentially lead to difficulties in managing cash flow and monitoring cost efficiency. In addition, the recording of goods receipts has also not been well organized, although receipts exist. The plan to start more formal record keeping in the future shows awareness of the importance of better financial management. Thus, the implementation of a more structured and systematic accounting information system in the expenditure cycle is needed to improve efficiency and accuracy in managing costs at the Kecap Manis Kluwak Jawa MSME. After conducting observations and interviews with Mr. Mustakim, the following is the flow of the expenditure cycle at UMKM Kecap Manis Kluwak Jawa



**Figure 2. Flowchart of Expenditure Cycle**

**Table 2. Threats and Controls of the Expenditure Cycle**

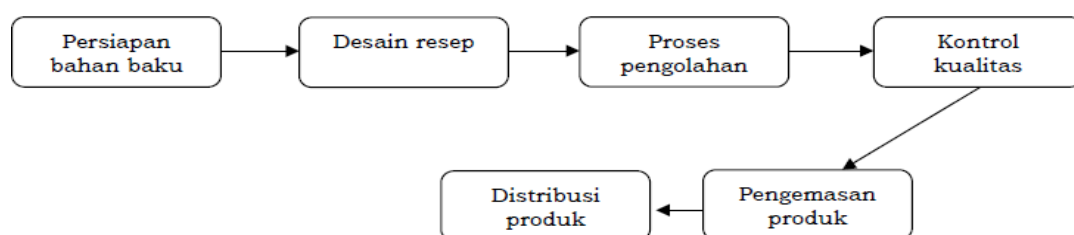
Aktivitas	Ancaman	Pengendalian
Pemesanan Bahan Baku	<ul style="list-style-type: none"> <li>• Kekurangan bahan baku saat ada permintaan mendadak, mengganggu kelancaran produksi.</li> <li>• Pemesanan bahan baku yang tidak efisien karena kurangnya perencanaan.</li> <li>• Pengeluaran tidak terkontrol akibat pembelian mendadak.</li> </ul>	<ul style="list-style-type: none"> <li>• Buat sistem inventaris sederhana untuk memantau stok bahan baku secara berkala.</li> <li>• Tentukan tingkat minimum untuk setiap bahan baku untuk menghindari kehabisan stok.</li> <li>• Buat jadwal rutin pemesanan bahan baku berdasarkan pola kebutuhan produksi sebelumnya.</li> </ul>
Pengelolaan Biaya Produksi	<ul style="list-style-type: none"> <li>• Ketidaktepatan dalam estimasi biaya produksi karena tidak ada pencatatan rinci, dan kesulitan dalam memantau profitabilitas usaha karena pengeluaran tidak terdokumentasi.</li> </ul>	<ul style="list-style-type: none"> <li>• Buat daftar pengeluaran rutin produksi mingguan (biaya bahan baku, transportasi, listrik, air, gaji, dll.).</li> <li>• Gunakan catatan sederhana untuk mencatat biaya harian atau mingguan.</li> <li>• Rencanakan anggaran produksi berdasarkan data historis untuk meminimalkan pengeluaran tidak terduga.</li> </ul>

Source: Author's Analysis, 2024

### Production Cycle

The results of the research on the production cycle of Kecap Manis Kluwak Jawa show that the production process is carried out with careful planning and involves several important stages. The process begins with the preparation of raw materials, where the business owner, Mr. Mustakim, takes full responsibility for ensuring the quality of the ingredients used. After that, the raw materials go through processing, packaging, and distribution stages, which overall take between 3 to 4 days to produce around 400 jerry cans of soy sauce in one production run. Although the production process is structured, the business does not apply soybean fermentation, which is a common step in soy sauce production. In addition, effective communication with employees is considered the key to success in this production cycle. However, poorly organized recording and management in the production cycle can hinder efficiency and quality of output. Therefore, better implementation of accounting information systems in the production cycle is essential to improve operational effectiveness and ensure the products produced meet customer expectations.

After conducting observations and interviews with Mr. Mustakim, the following is the flow of the production cycle at UMKM Kecap Manis Kluwak Jawa.



**Figure 3. Production Cycle Flowchart**

**Table 3. Production Cycle Threats and Controls**

<b>Aktivitas</b>	<b>Ancaman</b>	<b>Pengendalian</b>
Persiapan Bahan Baku	Risiko kehabisan bahan baku utama atau penunjang karena pemantauan stok manual, dan bahan baku yang tidak sesuai standar (misalnya, kedelai atau kluwak berkualitas rendah).	Gunakan daftar inventaris untuk memantau stok bahan baku dan identifikasi kebutuhan pemesanan, kemudian periksa kualitas bahan baku secara menyeluruh saat penerimaan, dan pilih pemasok yang terpercaya untuk memastikan pasokan bahan baku berkualitas.
Desain Resep dan Proses	Kesalahan dalam proporsi bahan yang dapat memengaruhi cita rasa dan konsistensi kecap, dan tidak adanya dokumentasi resep yang menyebabkan kesulitan dalam pengulangan proses.	<ul style="list-style-type: none"> <li>• Dokumentasikan resep secara detail, termasuk proporsi dan langkah-langkah pengolahan.</li> <li>• Lakukan uji coba kecil untuk memastikan akurasi resep sebelum memulai produksi massal.</li> <li>• Libatkan karyawan dalam pelatihan untuk memahami resep dan proses.</li> </ul>
Distribusi Produk	Keterlambatan pengiriman yang dapat menurunkan kepuasan pelanggan, dan risiko kerusakan produk selama transportasi.	<ul style="list-style-type: none"> <li>• Buat jadwal distribusi yang terorganisir untuk memastikan pengiriman tepat waktu.</li> <li>• Gunakan kendaraan yang sesuai untuk menjaga kualitas produk selama transportasi.</li> <li>• Pastikan produk dikemas dengan baik agar tahan terhadap guncangan atau perubahan suhu selama perjalanan.</li> </ul>

Source: Author's Analysis, 2024

#### Human Resource and Payroll Management Cycle

The results of the research on the human resource management cycle and payroll at the Kluwak Sweet Javanese Soy Sauce Business show that the recruitment and payroll processes are simple and informal. Mr. Mustakim, as the business owner, is fully responsible for employee management, which consists of three people who assist in production and packaging. New employees are mentored directly by Mr. Mustakim, and effective communication is considered the key to success in human resource management. Employees are paid a daily wage of Rp150,000 with no calculation of hours worked or products, reflecting a less structured approach to payroll. Although the business has no debt and uses its own capital, financial records related to payroll are still poorly organized, which may result in difficulties in monitoring labor costs and compliance with labor regulations. Therefore, better implementation of accounting information systems in the human resource management cycle and payroll is necessary to improve efficiency, transparency and accountability in employee management.

After conducting observations and interviews with Mr. Mustakim, the following is a scheme of the HR management system at the Kluwak Java Sweet Soy Sauce UMKM:



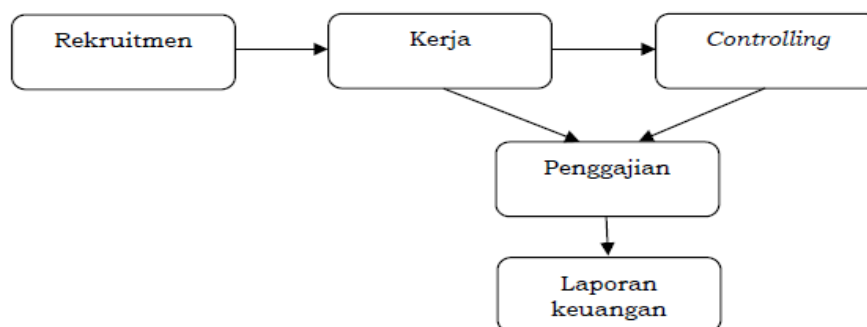


Figure 4. Scheme of the HR management system

Tabel 4. Ancaman dan Pengendalian Siklus Manajemen Sumber Daya Manusia dan Penggajian

Aktivitas	Ancaman	Pengendalian
Rekrutmen	<ul style="list-style-type: none"> <li>Tidak ada proses seleksi formal dapat menyebabkan karyawan yang kurang kompeten atau tidak sesuai kebutuhan.</li> <li>Ketergantungan pada lingkaran sosial (keluarga/teman) dapat membatasi keberagaman talenta.</li> </ul>	<ul style="list-style-type: none"> <li>Buat daftar keterampilan atau kriteria yang diperlukan untuk posisi tertentu sebelum merekrut.</li> <li>Terapkan wawancara sederhana atau uji keterampilan untuk memastikan calon karyawan memiliki kompetensi yang sesuai.</li> </ul>
Penggajian	Kesalahan dalam pencatatan hari kerja karyawan dapat menyebabkan ketidakakuratan pembayaran dan ketidakpuasan karyawan jika sistem penggajian tidak transparan.	Gunakan buku catatan kerja harian untuk merekam kehadiran karyawan, dan berikan slip gaji sederhana yang merinci perhitungan gaji karyawan setiap bulan.

Source: Author's Analysis, 2024

#### General Ledger Cycle and Reporting

The results of research on the general ledger and reporting cycle at the Kecap Manis Kluwak Jawa MSME show that the financial recording system implemented is still simple and less structured. Although this business has transaction records, the recording is done manually and unsystematically, which can result in errors in managing financial data. The collection and processing of financial information involves the treasurer and controller to provide data related to funding, investment and budget. However, the lack of formal procedures can hinder the production of accurate and timely financial reports. In addition, threats to data security and potential errors in ledger updates are a concern, so better controls, such as auditing and reconciliation, are needed to ensure the integrity of financial information. Thus, the implementation of an organized accounting information system is essential to improve the accuracy, transparency, and efficiency of financial management at the Kecap Manis Kluwak Jawa MSME.

After conducting observations and interviews with Mr. Mustakim, the following is the flow of the general ledger and reporting cycle at the Kecap Manis Kluwak Jawa MSME:

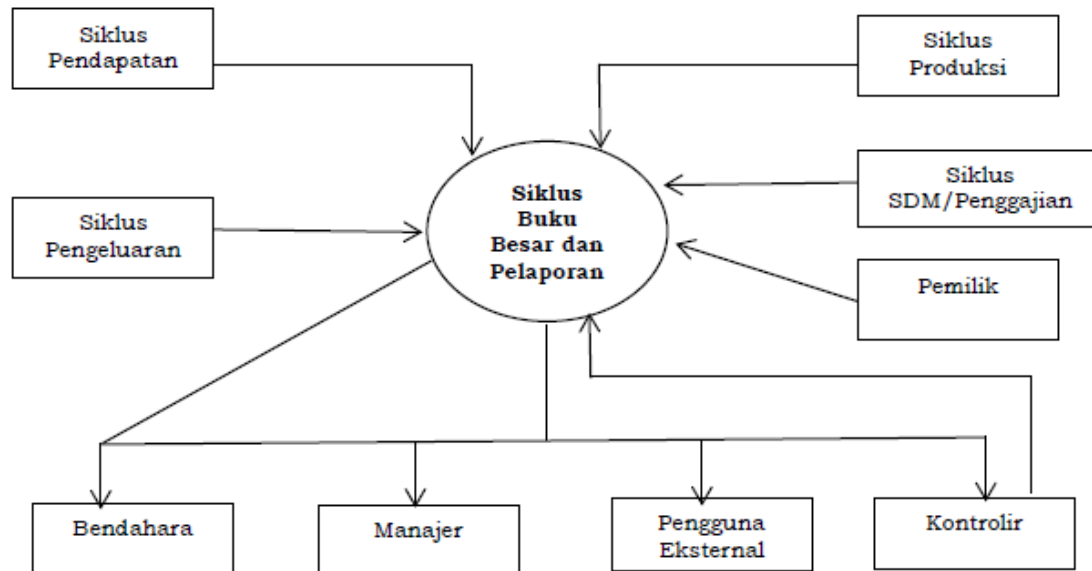


Figure 5. Flowchart of the Ledger and Reporting Cycle

Table 5. Threats and Controls of the Ledger and Reporting Cycle

Aktivitas	Ancaman	Pengendalian
Sistem Akuntansi	Tidak menerapkan sistem akuntansi sesuai standar	Menggunakan sistem pencatatan sederhana
Bukti Transaksi	Tidak menyimpan bukti transaksi (bukti transaksi hilang atau tidak tersedia dan sulit membuktikan transaksi jika ada sengketa atau masalah keuangan)	Simpan bukti transaksi secara fisik (nota/kuitansi) dan digital (foto), serta terapkan sistem arsip sederhana untuk mengorganisasi bukti berdasarkan kategori (pendapatan, pengeluaran, pembelian bahan baku, dll.).

Source: Author's Analysis, 2024

From the results of this study, researchers identified the accounting information system for UMKM Kecap Manis Kluwak Jawa during August 2024 based on SAK EMKM which consists of an income statement, a statement of financial position, and notes to financial statements.

Table 6. Profit and Loss Statement of Kluwak Sweet Java Soy Sauce MSMEs

UMKM KECAP MANIS KLUWAK JAWA LAPORAN LABA RUGI PERIODE AGUSTUS 2024		
	Catatan	
<b>Pendapatan Usaha</b>	8	Rp48.000.000,00
<b>Beban Usaha</b>		
Biaya Gaji Karyawan	9	Rp5.400.000,00
Biaya Transportasi	10	Rp 200.000,00
Biaya Listrik, Air, dan Telepon	11	Rp1.500.000,00
<b>Total Beban Usaha</b>		<u>Rp 7.100.000,00</u>
<b>Laba Usaha</b>		<u>Rp40.900.000,00</u>

Source: Data processed, 2024



The profit and loss statement of Kecap Manis Kluwak Jawa shows the business results during the current period with a business income of Rp48,000,000.00. From this revenue, MSMEs incurred total business expenses of Rp7,100,000, which included employee salary costs of Rp5,400,000, transportation costs of Rp200,000, and electricity, water, and telephone costs of Rp1,500,000.

After calculating all business expenses, UMKM Kecap Manis Kluwak Jawa obtained a net operating profit of Rp40,900,000. This result reflects a healthy financial condition with a large enough profit compared to total expenses. This profit also shows that revenue is able to cover operational costs, providing a positive indication for business sustainability and further development potential.

**Table 7. Statement of Financial Position of Kluwak Sweet Java Soy Sauce MSMEs**

<b>UMKM KECAP MANIS KLUWAK JAWA</b> <b>LAPORAN POSISI KEUANGAN</b> <b>PERIODE AGUSTUS 2024</b>					
<b>ASSET</b>	<b>Catatan</b>		<b>LIABILITAS</b>	<b>Catatan</b>	
Kas	3	Rp32.024.000,00			
Persediaan Bahan Baku	4				
Langsung		Rp17.320.000,00			
Persediaan Bahan Pembantu	5	Rp 1.136.000,00	<b>EKUITAS</b>		
Persediaan Bahan Tambahan	6	Rp 420.000,00	Modal Akhir Pak Mustakim	7	Rp50.900.000,00
<b>Total Asset</b>		<b>Rp50.900.000,00</b>	<b>Total Liabilitas dan Ekuitas</b>		<b>Rp50.900.000,00</b>

Source: Data processed, 2024

The financial position report of UMKM Kecap Manis Kluwak Jawa shows that total assets as of the end of the period amounted to Rp50,900,000, consisting of cash of Rp32,024,000 and inventory of production materials. This inventory is divided into direct raw material inventory of Rp17,320,000, auxiliary materials of Rp1,136,000, and additional materials of Rp420,000. The sizable availability of cash indicates good liquidity, which allows these MSMEs to meet their daily operational needs without having to seek additional sources of funding.

On the equity side, Mr. Mustakim's final capital amounted to IDR50,900,000, which directly reflects the total asset value of this business. Thus, the Kecap Manis Kluwak Jawa MSME has no obligations or debts (liabilities) to other parties, which means that all assets are acquired and managed using personal capital. This situation reflects a healthy financial condition because all assets are self-financed, so the business can run without pressure from debt burdens. The results of this report also illustrate the ability of MSMEs to maintain operations with good financial management.

**Table 8. Notes to the Financial Statements of MSMEs Kecap Manis Kluwak Jawa**

<b>UMKM KECAP MANIS KLUWAK JAWA</b>	
<b>CATATAN ATAS LAPORAN KEUANGAN</b>	
<b>PERIODE AGUSTUS 2024</b>	
<b>1. Informasi Umum Usaha</b>	
<ul style="list-style-type: none"><li>• Nama Usaha : Kecap Manis Kluwak Jawa</li><li>• Pemilik : Pak Mustakim</li><li>• Jenis Usaha : Produksi dan Pendapatan Usaha Kecap Manis</li><li>• Alamat : Jalan Andi Jalantik No. 3</li><li>• Tahun Berdiri : 2014</li><li>• Kegiatan Usaha : Memproduksi dan menjual kecap manis berbahan dasar kluwak dengan metode tradisional, dipasarkan secara local.</li></ul>	
<b>2. Ikhtisar Kebijakan Akuntansi Penting</b>	
<b>a. Dasar Penyusunan Laporan Keuangan</b>	
Laporan keuangan ini disusun berdasarkan Standar Akuntansi Keuangan untuk Entitas Mikro, Kecil, dan Menengah (SAK EMKM) dengan prinsip akrual sederhana.	
<b>b. Pengakuan Pendapatan dan Beban</b>	
Pendapatan Usaha diakui saat barang atau produk selesai dikirimkan kepada pelanggan, sementara beban diakui saat terjadi.	
<b>c. Persediaan</b>	
Persediaan bahan baku seperti kluwak, kedelai, caramel, rempah-rempah, dan lain-lain dinilai berdasarkan harga pembelian terakhir.	
<b>3. Kas</b>	
Kas Masuk	Rp 58.000.000,00
Kas Keluar	<u>Rp 25.976.000,00</u>
<b>Sisa Kas</b>	<b>Rp 32.024.000,00</b>

**4. Persediaan Bahan Baku Langsung**

Saldo persediaan seluruhnya merupakan persediaan bahan yang digunakan dalam produksi sebanyak Rp17.320.000,00. Persediaan bahan baku langsung ini terdiri dari bahan baku utama yang digunakan untuk produksi kecap manis, seperti air tebu, sari kedelai, dan kluwak.

**5. Persediaan Bahan Baku Pembantu**

Saldo persediaan seluruhnya merupakan persediaan bahan yang digunakan dalam produksi sebanyak Rp1.136.000,00. Persediaan bahan pembantu ini terdiri dari bahan yang digunakan untuk produksi seperti karamel, tapioka, dan rempah-rempah.

**6. Persediaan Bahan Baku Tambahan**

Saldo persediaan seluruhnya merupakan persediaan bahan yang digunakan dalam produksi sebanyak Rp420.000,00. Persediaan bahan pembantu ini terdiri dari bahan yang digunakan untuk produksi, seperti asam benzoat dan pemanis buatan.

**7. Modal Pak Mustakim**

Modal Awal Pak Mustakim 01 Agustus 2024	Rp10.000.000,00
Laba Bulan Agustus 2024	<u>Rp40.900.000,00</u>
<b>Modal Akhir 31 Agustus 2024</b>	<b>Rp50.900.000,00</b>

**8. Pendapatan Usaha**

UMKM Kecap Manis Kluwak Jawa mencatat pendapatan usaha sebesar Rp48.000.000,00. Pendapatan ini berasal dari penjualan produk kecap manis.

**9. Beban Gaji Karyawan**

Jumlah karyawan	: 3 orang karyawan
Gaji per hari	: Rp150.000,00/orang
Jumlah hari kerja per bulan	: 30 hari
Total beban gaji per bulan	: Rp5.400.000,00

**10. Beban Transport**

UMKM Kecap Manis Kluwak Jawa mencatat beban transportasi sebesar Rp200.000,00. Beban ini timbul dari biaya transportasi yang dikeluarkan untuk pengiriman bahan baku dan distribusi produk ke pelanggan serta pasar.

**11. Beban Listrik, Air, dan Telepon**

UMKM Kecap Manis Kluwak Jawa mencatat beban listrik, air, dan telepon sebesar Rp1.500.000,00. Beban ini mencakup biaya utilitas yang diperlukan untuk mendukung operasional harian, termasuk proses produksi, administrasi, dan komunikasi.

Source: Data processed, 2024

## CONCLUSION

The revenue cycle at Javanese Sweet Kluwak Soy Sauce still uses manual recording, which results in less efficient processes and risks data accuracy. Orders are often received without official records, although there is an inspection of goods before they are shipped to ensure quality. The MSME uses a consignment system without debt, and cash receipts are also recorded manually. In August, the MSME recorded revenue of Rp48,000,000 from the sale of 400 jerry cans per week.

In the expenditure cycle, Javanese Sweet Kluwak Soy Sauce MSME uses the traditional method of ordering raw materials at a cost of around Rp7,500,000 per week. Although there are receipts for goods received, the recording has not been systematic and is not in accordance with the expected accounting standards. Invoices from suppliers have not been recorded, but Mr. Mustakim plans to start this recording in the coming year to improve the accuracy of financial management. In addition, Mr. Mustakim is fully responsible for the production cycle that involves ingredient preparation, processing, packaging, and distribution. The production process takes 3-4 days to produce 400 jerry cans of soy sauce. HR management is simple with a daily salary of Rp150,000 per employee without fixed working hours. The financial and reporting cycle is still not organized in a standard accounting manner, with financial records that are not neat and require improvement to be more efficient and support decision-making.

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