

## **Analysis of the Application of SAK EMKM In Recording Financial Statements at the Orangutan Lodge in Bukit Lawang**

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### **Abstract**

*This research is entitled "Analysis of the Application of SAK EMKM in Recording Financial Statements at the Orang Utan in Bukit Lawang". The purpose of this research is to find out the financial statements at Orang Utan Lodge in Bukit Lawang whether they have implemented SAK EMKM, and find out the obstacles in making financial reports. The data collection method in the study was to conduct 3 stages, namely interviews, observation, and documentation. The results showed that the financial statements of Orang Utan Lodge were quite good, although basically they did not meet the criteria of the Financial Accounting Standards for Micro, Small and Medium Entities (SAK EMKM). The lack of socialization in introducing SAK EMKM in recording financial statements to MSME actors, coupled with the lack of human resources in accounting knowledge, has hampered the application of SAK EMKM in recording MSME financial statements. Thus, the results of this study are expected to help Orang Utan Lodge in implementing SAK EMKM in recording its financial statements.*

**Keywords:** SAK EMKM, Financial Statements, Orangutan Lodge

## **INTRODUCTION**

Based on its understanding, Micro, Small and Medium Enterprises (MSMEs) are entities without public accountability because MSMEs do not yet have significant public accountability and not required to publish general purpose financial reports for external users (Dwiyanti et al., 2020). However, in its development, MSME activities have expanded and increased which then involve external parties such as creditors and suppliers, which requires a standard in preparing financial reports (Nasution, 2023). The aim is to make it easier for MSME actors to provide more relevant financial reports so that MSME actors have transparent financial reporting. According to the Indonesian Accounting Association (IAI), the Financial Accounting Standards for Micro, Small and Medium Entities (SAK EMKM) are stand-alone financial accounting standards that can be used by entities that meet the definition of entities without significant public accountability as regulated in SAK ETAP and the characteristics in Law No. 20 of 2008 concerning Micro, Small and Medium Enterprises (MSMEs).

The issuance of SAK EMKM is expected to be one of the drivers of financial literacy for MSMEs in Indonesia so as to gain wider access to financing from the banking industry (Nasution & Welly, 2023). In the future, SAK EMKM is also expected to be the basis for the preparation and development of accounting guidelines or guidelines for MSMEs engaged in various business fields (IAI, 2020).

The application of SAK EMKM in recording financial statements has 3 financial reports that must be prepared by MSME actors. 1) statement of financial position 2) income statement 3) and notes to financial statements (Dwiyanti et al., 2020). Although in theory it is said that SAK EMKM is the simplest type of recording financial statements of other types of financial statements, the results of field observations in Bukit Lawang do not match this theory. In reality,

many MSME actors in Bukit Lawang still have not implemented SAK EMKM, in fact, almost the average recording is done manually by only recording income and expenses every time a sanction occurs according to the limited knowledge of the MSME actors (Nasution et al, 2024). The lack of socialization in introducing SAK EMKM in recording financial statements to MSME actors, coupled with the lack of human resources in accounting knowledge has hampered the application of SAK EMKM in recording MSME financial statements (Fitryyah at el., 20202).

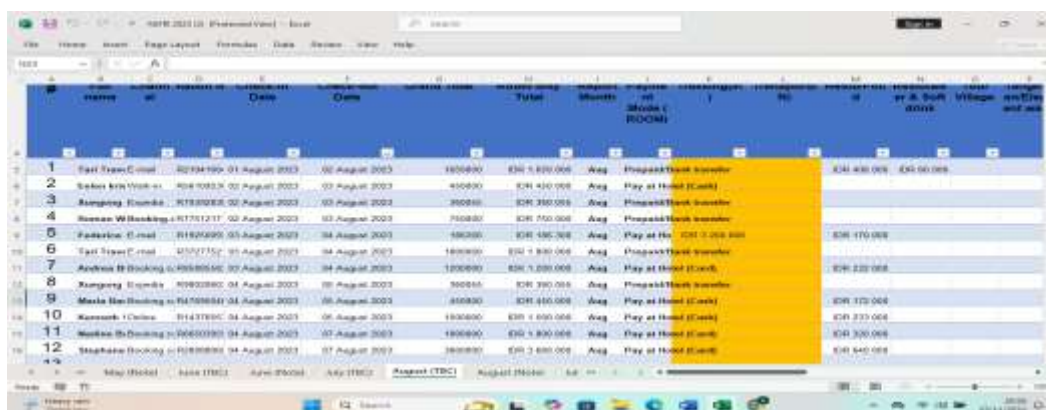
Orang Utan Lodging has recorded financial statements quite well. Recording is done every time a transaction occurs and then will be calculated every month using Microsoft excel. So that the inn has an overview of the financial condition of its business (Nasution et al, 2021). The purpose of this study is to see whether the financial statements at the Orang Utan inn have recorded financial statements in accordance with SAK EMKM. However, the application of SAK EMKM is recommended in order to obtain measurable financial reports so that MSME players of the Orang Utan inn may be able to make the right decisions on the sustainability of their business. The need to be committed to the application of financial accounting standards in recording financial statements to determine accurate and transparent financial conditions (Nasution et al, 2024). Recording accurate and transparent financial statements in accordance with SAK EMKM allows the inn. Orang Utan to plan and measure financial performance more effectively.

## RESEARCH METHODS

The research used in this research is descriptive qualitative research with the research location at the Orang Utan Inn located in Bukit Lawang. The data sources in this research come from primary and secondary data. Primary data comes from relevant sources from the Orang Utan Lodging. Secondary data comes from data in the form of documents, journal books, articles, and also in previous studies. Data collection techniques used in this research include interviews, observation, and documentation.

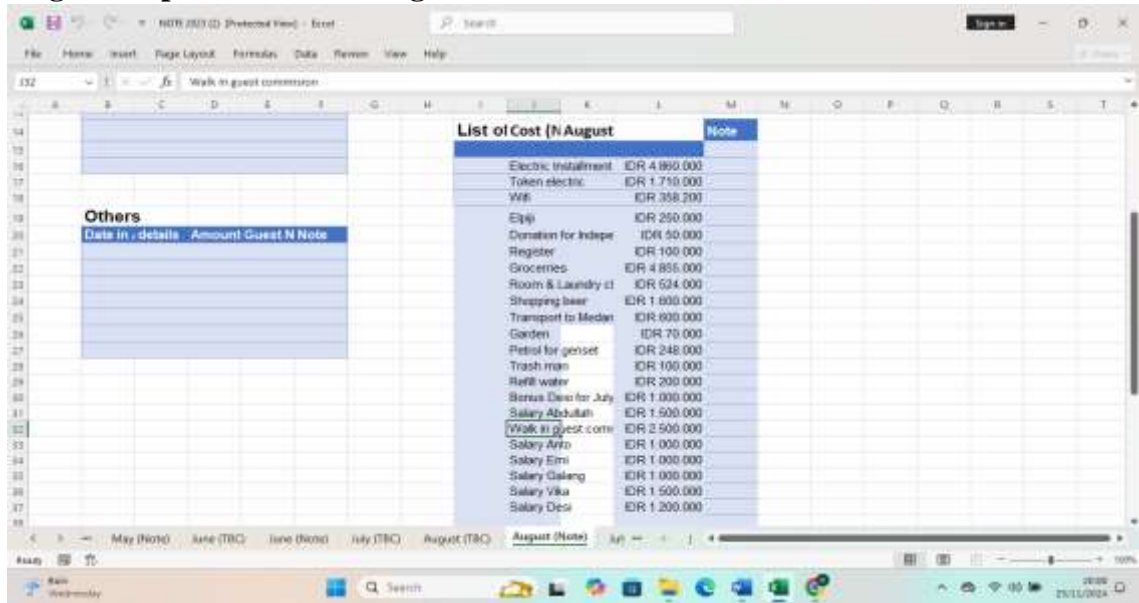
## RESULTS AND DISCUSSION

### Financial Statement Recording Based on Orang Utan Lodging Recording of Orang Utan Imports



		Date	Date	Total	Month	Remarks					
1	Salv Trans Credit	02/08/2023	02 August 2023	1000000	Aug	Proposed Trans transfer					
2	Sales Brn York	04/08/2023	02 August 2023	400000	Aug	Pay at Hotel (Cash)					
3	Kampung Booking	05/08/2023	02 August 2023	300000	Aug	Proposed Trans transfer					
4	Bussane W Booking	07/08/2023	02 August 2023	700000	Aug	Proposed Trans transfer					
5	Pakselin Credit	08/08/2023	03 August 2023	100000	Aug	Pay at Hotel (Cash)					
6	Salv Trans Credit	09/08/2023	03 August 2023	1000000	Aug	Proposed Trans transfer					
7	Arwah B Booking	10/08/2023	03 August 2023	1200000	Aug	Pay at Hotel (Cash)					
8	Kampung Booking	11/08/2023	03 August 2023	300000	Aug	Proposed Trans transfer					
9	Maria Bar Booking	12/08/2023	03 August 2023	400000	Aug	Pay at Hotel (Cash)					
10	Karaoke Credit	13/08/2023	04 August 2023	1000000	Aug	Pay at Hotel (Cash)					
11	Maria Bar Booking	14/08/2023	04 August 2023	1000000	Aug	Pay at Hotel (Cash)					
12	Stashane Booking	15/08/2023	04 August 2023	3000000	Aug	Pay at Hotel (Cash)					

**Recording the Expenditure of Orang Utan**



Source: Orang Utan Lodge, 2025

**Recording Financial Statements Based on SAK EMKM  
Cash**

**Table 1. Orang Utan Lodge Cash Records**

As of January 31, 2023

Date	Description	Debit (Rp)	Credit (Rp)
31-01-2023	Lodging Revenue		Rp 18.331.000
31-01-2023	Trekking Service Revenue		Rp 5.775.000
31-01-2023	Trekking Service Expenses	Rp 4.042.000	
31-01-2023	Electricity Cost	Rp 250.000	
31-01-2023	Wifi Cost	Rp 352.000	
31-01-2023	Transportation Costs	Rp 460.000	
31-01-2023	Equipment Cost	Rp 1.176.000	
31-01-2023	Salary Cost	Rp 14.100.000	
31-01-2023	Consumption Cost	Rp 1.000.000	
31-01-2023	Other Costs	Rp 249.000	
	Net Profit		Rp 2.497.000

As of February 28, 2023

Date	Description	Debit (Rp)	Credit (Rp)
28-02-2023	Lodging Revenue		Rp 24.666.000
28-02-2023	Trekking Service Revenue		Rp 1.500.000
28-02-2023	Trekking Service Expenses	Rp 1.050.000	
28-02-2023	Electricity Cost	Rp 659.000	
28-02-2023	Wifi Cost	Rp 352.000	
28-02-2023	Transportation Costs	Rp 600.000	
28-02-2023	Equipment Cost	Rp 115.000	
28-02-2023	Salary Cost	Rp 14.100.000	
28-02-2023	Consumption Cost	Rp 1.000.000	
28-02-2023	Other Costs	Rp 500.000	
	Net Profit		Rp 7.790.000

As of March 31, 2023

Date	Description	Debit (Rp)	Credit (Rp)
31-03-2023	Lodging Revenue		Rp 27.882.000
31-03-2023	Trekking Service Revenue		Rp 18.360.000

31-03-2023	Trekking Service Expenses	Rp 12.852.000	
31-03-2023	Electricity Cost	Rp 784.500	
31-03-2023	Wifi Cost	Rp 353.000	
31-03-2023	Transportation Costs	Rp. 472.000	
31-03-2023	Equipment Cost	Rp 38.000	
31-03-2023	Salary Cost	Rp 14.100.000	
31-03-2023	Consumption Cost	Rp 1.000.000	
31-03-2023	Other Costs	Rp 103.500	
	Net Profit		Rp 16. 539.000

As of April 30, 2023

Date	Description	Debit (Rp)	Credit (Rp)
30-04-2023	Lodging Revenue		Rp 44.889.000
30-04-2023	Trekking Service Revenue		Rp 58.242.000
30-04-2023	Trekking Service Expenses	Rp 35.425.000	
30-04-2023	Electricity Cost	Rp 907.500	
30-04-2023	Wifi Cost	Rp 353.000	
30-04-2023	Transportation Costs	Rp 4.100.000	
30-04-2023	Equipment Cost	Rp 495.000	
30-04-2023	Salary Cost	Rp 14.100.000	
30-04-2023	Consumption Cost	Rp 1.000.000	
30-04-2023	Other Costs	Rp 1.700.000	
	Net Profit		Rp 45.050.500

As of May 31, 2023

Date	Description	Debit (Rp)	Credit (Rp)
31-05-2023	Lodging Revenue		Rp 46.863.000
31-05-2023	Trekking Service Revenue		Rp 30.790.000
31-05-2023	Trekking Service Expenses	Rp 21.553.000	
31-05-2023	Electricity Cost	Rp 1.058.000	
31-05-2023	Wifi Cost	Rp 355.000	
31-05-2023	Transportation Costs	Rp 5.700.000	
31-05-2023	Equipment Cost	Rp 345.000	
31-05-2023	Salary Cost	Rp 14.100.000	
31-05-2023	Consumption Cost	Rp 1.000.000	
31-05-2023	Other Costs	Rp 270.500	
	Net Profit		Rp 33.272.500

As of June 30, 2023

Date	Description	Debit (Rp)	Credit (Rp)
30-06-2023	Lodging Revenue		Rp 48.987.000
30-06-2023	Trekking Service Revenue		Rp 28.120.000
30-06-2023	Trekking Service Expenses	Rp 19.684.000	
30-06-2023	Electricity Cost	Rp 1.010.000	
30-06-2023	Wifi Cost	Rp 358.000	
30-06-2023	Transportation Costs	Rp 7.100.000	
30-06-2023	Equipment Cost	Rp 332.000	
30-06-2023	Salary Cost	Rp 14.100.000	
30-06-2023	Consumption Cost	Rp 1.000.000	
30-06-2023	Other Costs	Rp 1.950.000	
	Net Profit		Rp 31.573.000

As of July 31, 2023

Date	Description	Debit (Rp)	Credit (Rp)
31-07-2023	Lodging Revenue		Rp 131.812.000
31-07-2023	Trekking Service Revenue		Rp 102.037.000
31-07-2023	Trekking Service Expenses	Rp 71.425.000	
31-07-2023	Electricity Cost	Rp 1.507.000	
31-07-2023	Wifi Cost	Rp 358.000	
31-07-2023	Transportation Costs	Rp 24.300.000	
31-07-2023	Equipment Cost	Rp 1.176.000	
31-07-2023	Salary Cost	Rp 14.100.000	
31-07-2023	Consumption Cost	Rp 5.000.000	
31-07-2023	Other Costs	Rp 900.000	
	Net Profit		Rp 155.533.000

As of August 31, 2023

Date	Description	Debit (Rp)	Credit (Rp)
31-08-2023	Lodging Revenue		Rp 114.975.000
31-08-2023	Trekking Service Revenue		Rp 59.800.000
31-08-2023	Trekking Service Expenses	Rp 41.860.000	
31-08-2023	Electricity Cost	Rp 1.710.000	
31-08-2023	Wifi Cost	Rp 358.000	
31-08-2023	Transportation Costs	Rp 23.700.000	
31-08-2023	Equipment Cost	Rp 114.000	
31-08-2023	Salary Cost	Rp 14.100.000	
31-08-2023	Consumption Cost	Rp 3.000.000	
31-08-2023	Other Costs	Rp 950.000	
	Net Profit		Rp 88.983.000

As of September 30, 2023

Date	Description	Debit (Rp)	Credit (Rp)
30-09-2023	Lodging Revenue		Rp 69.491.000
30-09-2023	Trekking Service Revenue		Rp 59.110.000
30-09-2023	Trekking Service Expenses	Rp 41.377.000	
30-09-2023	Electricity Cost	Rp 1.005.500	
30-09-2023	Wifi Cost	Rp 358.000	
30-09-2023	Transportation Costs	Rp 12.200.000	
30-09-2023	Equipment Cost	Rp 38.000	
30-09-2023	Salary Cost	Rp 14.100.000	
30-09-2023	Consumption Cost	Rp 3.000.000	
30-09-2023	Other Costs	Rp 159.000	
	Net Profit		Rp 56.363.500

As of October 31, 2023

Date	Description	Debit (Rp)	Credit (Rp)
31-10-2023	Lodging Revenue		Rp 41.250.000
31-10-2023	Trekking Service Revenue		Rp 28.400.000
31-10-2023	Trekking Service Expenses	Rp 19.880.000	
31-10-2023	Electricity Cost	Rp 1.005.000	
31-10-2023	Wifi Cost	Rp 358.000	
31-10-2023	Transportation Costs	Rp 4.800.000	
31-10-2023	Equipment Cost	Rp 610.000	
31-10-2023	Salary Cost	Rp 14.100.000	
31-10-2023	Consumption Cost	Rp 1.000.000	
31-10-2023	Other Costs	Rp 3.875.000	
	Net Profit		Rp 24.002.000

As of November 30, 2023

Date	Description	Debit (Rp)	Credit (Rp)
30-11-2023	Lodging Revenue		Rp 17.223.000
30-11-2023	Trekking Service Revenue		Rp 11.870.000
30-11-2023	Trekking Service Expenses	Rp 8.308.000	
30-11-2023	Electricity Cost	Rp 1.006.000	
30-11-2023	Wifi Cost	Rp 355.000	
30-11-2023	Transportation Costs	Rp 1.400.000	
30-11-2023	Equipment Cost	Rp 388.000	
30-11-2023	Salary Cost	Rp 14.100.000	
30-11-2023	Consumption Cost	Rp 1.000.000	
30-11-2023	Other Costs	Rp 350.000	
30-11-2023	Net Profit		Rp 2.236.000

As of December 31, 2023

Date	Description	Debit (Rp)	Credit (Rp)
31-12-2023	Lodging Revenue		Rp 40.353.000
31-12-2023	Trekking Service Revenue		Rp 11.100.000
31-12-2023	Trekking Service Expenses	Rp 7.770.000	
31-12-2023	Electricity Cost	Rp 805.000	
31-12-2023	Wifi Cost	Rp 355.000	

31-12-2023	Transportation Costs	Rp 120.000	
31-12-2023	Equipment Cost	Rp 1.282.000	
31-12-2023	Salary Cost	Rp 14.100.000	
31-12-2023	Consumption Cost	Rp 1.000.000	
31-12-2023	Other Costs	Rp 279.000	
31-12-2023	Net Profit		Rp 25.832.000

**Employee Salary**

**Table 2. Salary Report**

Name	Title/Position	Monthly Salary
Vika	Manager	Rp 3.000.000
Desi	Finance	Rp 1.500.000
Jonny	Tour Guide	Rp 2.000.000
Abdullah	Driver	Rp 1.000.000
Amer	Gardener	Rp 1.000.000
Anto	Gardener	Rp 1.000.000
Nining	Kitchen people	Rp 500.000
Emi	Kitchen Person	Rp 500.000
Debi	Room cleanliness	Rp 1.200.000
Galang	Room cleanliness	Rp 1.200.000
Yaya	Room Cleanliness	Rp 1.200.000
Total		Rp 14.100.000

**Application of Financial Statement Recording Based on SAK EMKM at Orang Utan Lodge**

**Table 3. Profit and Loss Statement**

Orang Utan Lodge		
Income Statement		
Period of as December 31, 2023		
<b>Revenue</b>		
Lodging Revenue		Rp626.722.000
Trekking Service Revenue		Rp415.104.000
<b>Total Revenue</b>		<b>Rp1.041.826.000</b>
<b>Cost</b>		
Trekking Cost	Rp285.226.000	
Electricity Cost	Rp11.707.000	
Wifi Cost	Rp4.265.000	
Transportation Cost	Rp85.222.000	
Equipment Cost	Rp5.759.000	
Consumption Cost	Rp20.000.000	
Salary Cost	Rp169.200.000	
Other Costs	Rp11.286.000	
<b>Total Cost</b>		<b>Rp592.655.000</b>
Income Tax Expense		Rp5.073.130
<b>Profit (Loss) After</b>		<b>Rp444.097.870</b>
<b>Income Tax</b>		

Source: Processed by Researchers, 2025

**Table 4. Orang Utan Statement of Financial Position**

Orang Utan Lodge		
Statement of Financial Position		
Period as of December 31, 2023		
<b>Current Assets</b>		
Cash or Cash Equivalents		<b>Rp117.972.870</b>
<b>Total Current Assets</b>		
<b>Fixed Assets</b>		
Land	Rp650.000.000	
Building	Rp1.300.000.000	
(Accumulated Building Depreciation)	-Rp65.000.000	
Vehicle	Rp367.000.000	
(Accumulated Vehicle Depreciation)	-Rp45.875.000	
Equipment	Rp150.000.000	
(Accumulated Equipment Depreciation)	-Rp30.000.000	
<b>Total Fixed Assets</b>		<b>Rp2.326.125.000</b>
<b>Total Assets</b>		<b>Rp2.444.097.870</b>
<b>Liabilities</b>		
Salary Payable	Rp -	
Bank Debt	Rp500.000.000	
<b>Total Liabilities</b>		<b>Rp500.000.000</b>
<b>Equity</b>		
Capital	Rp1.500.000.000	
Profit Balance	Rp444.097.870	
<b>Total Equity</b>		<b>Rp1.944.097.870</b>
<b>Total Liabilities and Equity</b>		<b>Rp2.444.097.870</b>

*Source: Processed by Researchers, 2025*

**Notes on Financial Position**

**a. General**

Orang Utan Inn is located in Bukit Lawang, Bahorok District, Langkat Regency, North Sumatra. This inn was founded in 1992. *Mr. Neil's* UMKM is engaged in accommodation services.

**b. Profit and Loss Policy Overview**

**1) Compliance Statement**

The report is prepared based on the structure of the Financial Accounting Standards for Micro, Small and Medium Entities (SAK EMKM).

**2) Basis of Preparation**

The basis of preparation of the financial statements is historical cost and uses accrual basis assumptions. The presentation currency used for the preparation of the financial statements is Rupiah.

**3) Fixed Assets**

The value of property and equipment is recognized at cost less accumulated depreciation. The acquisition cost represents all costs incurred to acquire the fixed assets. Accumulated depreciation of assets uses the straight-line method.

Assets	Acquisition Price (Rp)	Asset Life	Accumulated Depreciation (Rp)	After Accumulated Depreciation (Rp)
Building	1.300.000.000	20 Years	65.000.000	1.235.000.000
Vehicle	367.000.000	8 Years	45.875.000	321.125.000
Equipment	150.000.000	5 Years	30.000.000	120.000.000
Total	1.817.000.000		130.875.000	1.676.125.000

**4) Revenue and Expense Recognition**

Revenue is recognized when the invoice has been issued or the order has been completed and has been picked up by the customer.

**c. Cash**

Cash Balance Orang Utan Lodge As of December 2023	
PT Bank Central Asia Tbk (BBCA)	Rp 1.07.972.870
Cash	Rp 10.000.000

**d. Profit Balance**

The balance of profit is obtained from the accumulated difference in income and expenses, after income and expenses are deducted, the balance of profit of UMKM Orang Utan is IDR 444,097,870.

**e. Revenue**

Lodging Revenue Rp 626.722.000  
Trekking Service Revenue Rp 415.104.000

**f. Load**

Trekking Services	Rp 285.226.000
Electricity	Rp 11.707.000
Wifi	Rp 4 265.000
Transportation	Rp 85.222.000
Equipment	Rp 5.759.000
Consumption	Rp 20.000.000
Salary	Rp 169.200.000
Miscellaneous	Rp 11.286.000
Total	Rp 592.655.000

**g. Income Tax Expense**

Month	Revenue	Rate/%	Income Tax
January	Rp 24.106.000	0.5%	Rp 120.530
February	Rp 26.166.000	0.5%	Rp 130.830
March	Rp 46.242.000	0.5%	Rp 231.210
April	Rp 103.131.000	0.5%	Rp 515.655
May	Rp 77.653.000	0.5%	Rp 388.265
June	Rp 77.107.000	0.5%	Rp 385.535
July	Rp 233.849.000	0.5%	Rp 1.169.245

August	Rp 174.775.000	0.5%	Rp 873.875
September	Rp 128.601.000	0.5%	Rp 643.005
October	Rp 69.650.000	0.5%	Rp 348.250
November	Rp 29.093.000	0.5%	Rp 145.465
December	Rp 31.453.000	0.5%	Rp 157.265
Total			Rp 5.073.130

#### **h. Bank Debt**

Orang Utan Lodge has a debt at the bank of Rp 500.000.0000

#### **Financial Statement Presentation of Orang Utan Lodge**

The following are the results of research on the application of the Financial Accounting Standards for Micro, Small and Medium Entities (SAK EMKM) at Orang Utan Lodge which can be explained in tabular form:

#### **Results of Analysis of the Application of SAK EMKM On Financial Statement Recording Orang Utan Lodge**

No	SAK EMKM		Appropriate/Not Appropriate
1	Listing	Accrual Basis	As per
2	Presentation of Financial Statements	Statement of Financial Position	Not suitable
		Income statement	Not suitable
		Notes to the Financial Statements	Not suitable

The table above can conclude that Orang Utan Lodge conducts accrual-based recording, which is an accounting method that is carried out by recording each income and expense when the transaction occurs. Furthermore, of the three elements contained in the financial statements according to SAK EMKM, Orang Utan has not implemented the elements in accordance with SAK EMKM.

The results of interviews, observations and documentation conducted by researchers to business owners, show the following:

1. Orang Utan Lodge n has not implemented SAK EMKM in recording its business financial statements.
2. Business owners record financial statements only according to their knowledge.

Orang Utan Lodge which still has not applied SAK EMKM to the recording of its business financial statements. Here are some of the reasons:

1. The preparation of financial statements according to SAK EMKM is still considered difficult so it is considered a waste of time and effort.
2. Limited Human Resources (HR) owned by MSME actors so that they are not sufficient in preparing financial reports in accordance with SAK EMKM.

### **CONCLUSION**

MSME actors have not yet applied SAK EMKM to recording their financial statements due to various obstacles faced, including due to lack of knowledge of what SAK EMKM is and

the absence of Human Resources (HR) who have experience in accounting. The recording of financial statements at Penginapan Orang Utan is still very simple. Recording is done according to the knowledge of the owner and manager, by only recording every income and expense that occurs every day. The application of SAK EMKM is very important in an entity. Because MSME actors must have appropriate financial reports to determine the financial condition properly and relevant so that MSME actors get an overview in making future decisions in developing their business.

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