

## Analysis Of Accounting Application 3 Kg LPG Base Business in Tembilahan District, Indragiri Hilir Regency

Alda Ardinati Eka<sup>1</sup>, Rizka Furqorina<sup>1\*</sup>

<sup>1</sup> Universitas Terbuka, Pondok Cabe, Indonesia

\*corresponding author e-mail: [rizkafurqorina@ecampus.ut.ac.id](mailto:rizkafurqorina@ecampus.ut.ac.id)

Article Info	Abstract
<p><i>Keywords:</i></p> <ul style="list-style-type: none"> <li>○ Implementation;</li> <li>○ Accounting;</li> <li>○ LPG.</li> </ul>	<p><b>Purpose</b> - The study aims to determine whether the accounting implementation carried out by 3 Kg LPG Gas Base entrepreneurs in Tembilahan District, Indragiri Hilir Regency is in accordance with EMKM SAK.</p> <p><b>Design/methodology/approach</b> - The study utilized both primary and secondary data. Primary data was obtained through interviews, while secondary data was obtained through sampling of records run by the relevant business. With this method, the author determined 6 LPG gas bases in Tembilahan District, Indragiri Hilir Regency as samples. In the research process, the author collected, compiled, then analyzed data using descriptive methods, concluded, then presented it into this scientific work.</p> <p><b>Findings</b> - The research results obtained information that the 3 Kg LPG Gas Base entrepreneurs run records according to the cash basis. Entrepreneurs have not implemented the concept of business unity. Entrepreneurs have also not compared income with expenses properly. So, from the conclusion obtained, it is clear that the 3 Kg LPG Gas Base entrepreneurs have not provided valuable and reliable information output.</p>
Article History	
<p>Received: 2025-01-02 Accepted: 2025-01-20 Published: 2025-02-28 Doi: -</p>	

## INTRODUCTION

SAK EMKM is an independent financial accounting standard that can be utilized by entities that meet the definition of an entity by setting aside significant public accountability as stated in SAK ETAP and the characteristics in Law No. 20/2008 on MSMEs. Clearly, SAK EMKM outlines the basic concept of business entities as part of the basic assumptions. Therefore, in order to prepare financial statements based on SAK EMKM, entities need to separate between the owner's personal assets and the assets of the relevant business results or other entities if any.

When compared with SAK other, SAK EMKM can be considered as simpler norms. This is due to the focus of the EMKM SAK on general transaction regulations that are generally carried out by EMKM, as well as the use of measurement bases that are solely based on historical cost. EMKM only need to record the value of assets and liabilities according to their acquisition costs. Entities that have been declared to have passed the requirements for using SAK EMKM must still take into account whether the provisions set out in the EMKM SAK are

in line with and meet the needs related to financial reporting of the entity concerned. Thus, the entity must take into account the financial reporting framework, whether based on the EMKM SAK or other SAKs by taking into account the convenience provided, as well as the various information needs of the users of the financial report concerned.

Financial reports have the purpose of providing information that can help users in making economic decisions related to financial aspects. Therefore, it can be concluded that financial reports are designed to provide support to users so that they can make better decisions economically. However, today, the majority of economic actors have not succeeded in achieving this goal. This is due to the constraints of preparing financial reports that involve costs, time, and energy. In fact, it is important For remember that compile report finance Actually can give long-term benefits for economic actors. Although there is an initial investment in compiling it, financial reports can be a strategic tool for designing future business steps. By having access to structured financial information, economic actors can develop better business strategies, so that the expected goals can be achieved.

Quoted from Nur (2020), the essence of accounting is the process of recording, categorizing, processing, and reporting finances, so that the output can be used as information for interested parties. Basically, accounting can be interpreted as an information system that provides reports to information users and stakeholders regarding the performance and financial condition of an organization or company (Hery, 2015).

Report finance quoted from PSAK 1 in the Bond Accountancy Indonesia (2017) namely the presentation of the performance and financial position of an organization or company systematically. The purpose of financial reports is (1) to provide a variety of information related to the financial position and performance, as well as cash flow for users of information to determine economic decisions; (2) a form of accountability of the management for the use of various resources that have been entrusted.

Financial reports that have gone through this process can be said to be suitable for used as a reference for determining decisions by the owner of the entity or a number of parties outside the entity. Therefore, in order for the financial report to be accountable, its preparation must be in line with generally accepted accounting principles.

In recording various transactions and data sources in financial reports, generally 2 methods are found, namely (1) the *single entry system* (single recording); (2) the *double entry system* (double recording). The selection of the recording method used is determined by the owner or manager of the entity concerned.

MSMEs have become a widespread community business in Indonesia. Because MSMEs require not too much capital, permits that are not too difficult and implementation is not too difficult. Because of these factors, many micro businesses are do the wider community.

In realizing the improvement of financial management capability, accounting insight is needed. If accounting is applied properly, accounting should be able to provide a representation of financial reports as well as control of all business activities, where finally monitoring activities can be carried out through the financial report.

According to Samryn (2015) the most prominent characteristic of small businesses is the management of the business run by its owner. This phenomenon results in there being no separation in the financial management system of the business and personal. Whereas in

accounting it should be separated.

In addition, MSMEs generally do not prepare financial reports, such that the owner of the entity gets minimal access to his business entity. The main factor that stimulates entrepreneurs not to prepare financial reports is the education factor and the different financial report needs of each MSME so that MSME management entrepreneurs tend to only use and provide the accounting information they need.

In relation to this, the aspect that must be considered by UMKM actors is the ability to apply accounting properly for business development from a financial perspective. From several studies on the application of accounting in UMKM, the author wishes to take the research topic carried out at the 3 kg LPG base located in Tembilahan District, Indragiri Hilir Regency.

LPG Alone is Natural Resources worth economical that generally used as fire-making materials. Due to its high economic value, LPG can be a source of livelihood for those who use it. This natural resource itself functions as a stove starter so that activities in an entity/household that uses gas can run. LPG 3 Kg itself has become a necessity for the wider community in order to as a fuel for the stove. Because of the importance of LPG for the needs of the wider community, the author wants to make LPG bases as research objects, so that LPG base entrepreneurs can find out the prospects of their business in the future.

The author is motivated to conduct research on UMKM, namely the 3 Kg LPG base in Tembilahan District, Indragiri Regency. Based on the data collected from field surveys, initial surveys at six 3 KG LPG gas bases, namely Alda Base, Sakha Base, Firsya Base, Adiba Base, Uya Base and Diana Base Youngest Daughter.

On survey beginning Which done at the base Alda Which located in Jl. Cross Enok Across Tembilahan. The base runs the recording of cash out and in of all cash transactions. Cash in comes from the sale of 3 kg LPG gas, while cash out comes from children's SPP, children's pocket money, gas purchases, and their own motorbike gasoline. The base keeps a logbook that is generally submitted to the agent. The base does not provide inventory records and does not make profit and loss calculations.

On survey the second one done in base Sakha who located in Street Mountain Daek. The relevant base records the incoming and outgoing cash of all cash transactions. The incoming cash comes from the sale of 3 kg LPG gas, while the outgoing cash comes from the refill of 3 kg LPG gas. The relevant base records the logbook which generally handed over to the agent. The base does not provide inventory records. In calculating profit and loss, the manager subtracts the total income from gas sales from cash outflows each month.

In the third survey conducted at the Firsya base located on Jl. Tanjung Harapan Ujung GG Kolong. The base in question records cash in and out of all cash transactions. Cash in comes from the sale of 3 kg LPG gas, while cash out comes from unloading costs, children's pocket money, alms money, food money, gas purchases and several installments. The base in question records a logbook which is generally submitted to the agent. The base does not provide inventory records. In calculating profit and loss, the manager subtracts the total daily income from gas sales from the cash out each day.

The fourth survey was conducted at the Adiba base, located at Jl Pintu Air. The base in question recorded cash in and out of all cash transactions. Cash in came from the sale of

3 kg LPG gas, while cash out came from incoming gas, building materials, car gasoline, money children's snacks. The relevant base records logbooks which are generally submitted to agents. The base does not provide inventory records. In calculating profit and loss, the manager reduces the total income from gas sales with cash out every month.

In the fifth survey conducted at the Uya base located on Jl Tanjung Harapan GG Cape Sari. Base concerned take notes cash enter And go out all over cash transactions. Cash inflow comes from the sale of 3 kg LPG gas, while cash outflow comes from from gas come in, money so, buy a broom. Base concerned to do logbook recording which is generally left to the agent. The base does not provide inventory records. In calculating profit and loss, the manager subtracts the total income from gas sales and sales at building supply stores with cash outflows every month.

In the sixth survey carried out at the Diana Putri Bungsu base. The relevant base records cash in and out of all cash transactions. When calculating profit and loss, the manager subtracts total income from cash outflow each month.

In relation to the problems that researchers have identified, researchers are motivated to carry out research related to the application of accounting to businesses. 3 Kg LPG base in Tembilahan District, Indragiri Hilir Regency with title "Analysis of Accounting Implementation at 3 Kg LPG Base in Tembilahan District, Indragiri Hilir Regency."

## RESEARCH METHOD

The research uses a descriptive method. The researcher manages and categorizes the interview results so that they can finally be concluded. The author conducted this research in Tembilahan District, Indragiri Hilir Regency. The object of the research is the 3 KG LPG Base located in Tembilahan District, Indragiri Hilir Regency.

The variables in this study are the application of accounting at 3 kg LPG bases, namely how deep the insight of 3 kg LPG base managers is regarding the basic concept of accounting and how to apply it to their business activities, which can be observed through the following indicators:

1. Profit make a loss, the indicator is: (a) income; (b) price main sale; (3) operational expenses .
2. Report position finance, the indicator that is: (a) cash; (b) receivables; (c) supply; (d) fixed assets; (e) debt; (f) capital.
3. Report equity, the indicator is: (a) capital; (b) private.
4. Draft base accounting, its indicators is: Foundation recording, consisting of from base cash as well as base accrual; The concept of business unity, meaning that the company is viewed as a separate business unit that should not be mixed with other businesses or the owner's personal life (Bahri, 2016); The concept of period, namely financial reporting on business activities must be prepared per period (Bahri, 2016). The concept of comparison, the indicators are: (a) for merchandise, calculating profit and loss is necessary when carrying out credit sales; (b) calculating the cost of goods purchased in calculating profit and loss. Draft continuity business, the indicator includes: (a) calculation profit and loss; (b) fixed asset bookkeeping; (c) calculation of depreciation on fixed assets; (d) bookkeeping needs for business management.

# CONSISTENCY: Journal of Communication and Information In Accountancy

<https://jurnal.ut.ac.id/index.php/consistency>

Population is all subjects or entities in the research area. quantity as well as quality certain ones previously determined researcher For researched. The population determined was 6 3 kg LPG gas depot businesses in Tembilahan District, Indragiri Hilir Regency, which the author obtained permission to use as samples. where the data is obtained from direct survey results to the field or business premises. With this population, it is expected that the study can describe the 3 kg LPG gas depot business in Tembilahan District, Indragiri Hilir Regency.

**Table 1.** List Base LPG 3 Kg in Subdistrict The Land of Tembilahan

No	Base Name	Address
1	Alda	Jl. Cross Enok Across Tembilahan, RT 001 / RW 002 Kelurahan Across Tembilahan, Subdistrict The Land of Tembilahan
2	Sakha	Jl. Mountain Daek, RT 01 / RW 01 Ward Tembilahan City, Subdistrict The Land of Tembilahan
3	Firsya	Jl. Hope End GG Underpass, RT 004 / RW 006 Sub-district The Land of Tembilahan City, Tembilahan District
4	Adiba	Jl. Door Water, RT 003 / RW 007 Ward Tembilahan City, Subdistrict The Land of Tembilahan
5	Uya	Jl. Cape GG Tanjung's Hope Extract No. 74, RT 017 / RW 001 Ward The Land of Tembilahan City, Tembilahan District
6	Diana Putri Bungsu	Lajar Trench, RT 001 / RW 001 Ward The Land of Tembilahan South, Subdistrict The Land of Tembilahan

A sample is a part of a population with the same quality and characteristics as the population, so that it is expected to be able to represent the population. The sample selection method is purposive sampling. The sample criteria that the researcher determines are:

1. Operate recording current cash in and also go out
2. Business concerned Already walk 2 year or more
3. Willing give data Which required during study

Based on the above criteria, so that the total sample obtained is 10 samples. However, from the many gas depot businesses in Tembilahan District, Indragiri Hilir Regency, the author only received permission from 6 gas depot entrepreneurs who were willing to be the object of the author's research. The following is the number of 3 kg LPG depot businesses in Tembilahan District, Indragiri Hilir Regency based on the survey results presented in the following table.

When all the data has been successfully collected, the data will be grouped according to the type of each data and after that it will be copied into a table and then described in such a way that it is known whether the management of the 3 kg LPG base in Tembilahan District has implemented the accounting concept, and then a conclusion will be drawn which the author will present in this research.



## DISCUSSION

Alda's 3 Kg LPG Base Business is located at Jl. Lintas Enok Seberang Tembilahan, RT 001/RW 002, Seberang Tembilahan Village, Tembilahan District. This business has stand since 2021 until moment This business run by Sis Alda. Business This own a number of laborer For help him in running his business Selling refill gas 3 Kg. This business is a self-owned business with an initial capital of approximately Rp. 170,000,000.

Sakha 3 Kg LPG Base Business located at Jl. Gunung Daek, RT 01/RW 01, Tembilahan Kota Village, Tembilahan District. This business has been established since 2017 until now the business is run by Mr. Adie Kurniawan. This business does not have employees to help him run his business selling 3 Kg refill gas. This business is a self-owned business with an initial capital of Rp. 90,000,000.

Firsya's 3 Kg LPG Base Business is located at Jl. Harapan Ujung GG Kolong, RT 004/RW 006, Tembilahan Kota Village, Tembilahan District. This business was founded in 2019, founded by Mr. Ahmad Tarmizi, with a capital of IDR 150,000,000.

Adiba 3 Kg LPG Base Business is located at Jl. Pintu Air RT 003/RW 007, Tembilahan Kota Village, Tembilahan District. This business was founded in 2018 and is run by Mr. Sadono and his wife, with a capital of Rp. 100,000,000.

Business Lpg Base 3 Kg Uya who located at Jl. Tanjung Hope GG Cape Sari No 74 RT 017/RW 001. This business has been established since 2017 until now, this business is run by Mr. Adhi Prasetyo. This business does not have employees to help him because he also gets facilities from agents who will deliver 3 Kg LPG Gas stock according to the distribution schedule that has been implemented by the company. This business is a self-owned business with an initial capital of Rp. 120,000,000.

Diana Putri Bungsu's 3 Kg LPG Base Business is located in Parit Lajar, RT 001 / RW 001, South Tembilahan Village, Tembilahan District. This business has been established since 2022 and is currently run by Mr. HMNur and his daughter, Ms. Alda. This business has several workers for help him in running his business selling 3 Kg refill gas. This business is a self-owned business with an initial capital of approximately Rp. 200,000,000.

Based on study Which done writer, obtained response to Bookkeeping at the 3 Kg LPG gas depot is as follows:

**Table 2.** Response Respondents Regarding Bookkeeping

No	Bookkeeping	Amount	Percentage (%)
1	Use System Bookkeeping	6	100
2	Not Using System Bookkeeping	0	0
	Amount	6	100

# CONSISTENCY: Journal of Communication and Information In Accountancy

<https://jurnal.ut.ac.id/index.php/consistency>

**Table 3.** Response Respondents Which Know Term Basic Accounting Respondent Recording

No	Description	Amount	Percentage (%)
1	Knowing Accountancy Term	6	100
2	Not Knowing Accountancy Term	0	0
	Amount	6	100

Based on the table above, there are 6 LPG Base entrepreneurs who know accounting terms. 3 Kg in the District Tembilahan, Indragiri Regency Downstream, here writer draws the conclusion that the 3 kg LPG gas depot entrepreneur in Tembilahan District, Indragiri Hilir Regency, they already know accounting terms but have not implemented them in their business.

This concept is a concept where entrepreneurs separate the recording of certain business activity transactions with other business activities or the personal lives of business actors. The results of the study found that all LPG 3 kg gas depot business actors in Tembilahan District, Indragiri Hilir Regency did not separate their records, entrepreneurs took business profits for personal needs. such as: electricity costs, costs school, And even needs House ladder. The businessman base gas LPG 3kg Already realizing the importance of separating transactions between businesses and non-businesses, but entrepreneurs still have not implemented this concept properly and correctly. Thus it can be concluded that 3 kg LPG base business actors in Tembilahan District, Indragiri Hilir Regency have not implemented the concept of business unity.

Based on the research conducted by the author and has been described in this proposal which discusses the analysis of the application of accounting at the 3 Kg LPG Base in Tembilahan District, Indragiri Hilir Regency. So the author tries to draw conclusions and provide some suggestions to provide input for business development 3 Kg LPG Base in Tembilahan District, Indragiri Hilir Regency.

## CONCLUSION

On concept of business entity, entrepreneur 3 KG LPG Base in Tembilahan District, Indragiri Hilir Regency, they have not separated their business financial records from their personal finances. The basis for accounting records made by 3 Kg LPG base entrepreneurs in Tembilahan District, Indragiri Hilir Regency is cash basis, which means recording only when cash is received. The recording system that has been carried out by 3 Kg LPG Base entrepreneurs in Tembilahan District, Indragiri Hilir Regency, does not produce good and reliable information output in running the 3 Kg LPG Base business.

It is better for 3 Kg LPG Base entrepreneurs in Tembilahan District, Indragiri Hilir Regency to be able to implement the basic concept of accounting, namely the concept of business unity, namely separating business records from personal records or household expenditure records. 3 Kg LPG Base entrepreneurs in Tembilahan, Indragiri Hilir Regency should be able to implement the basis of accrual-based accounting records, with this accrual basis transactions and events are recognized when the transaction occurs. not based on when

the cash is received, it is recorded in the accounting records. The 3 Kg LPG Base entrepreneur in Tembilahan District, Indragiri Hilir Regency should calculate profit and loss includes all expenses and income generated during the period in which the income and expenses occur. Accounting should be implemented in running the business. activity business small use as control in operate his efforts so that businessman Base LPG 3 Kg in Sub-district The Land of Tembilahan Regency Indragiri Downstream can produce appropriate and quality information in running their business.

## REFERENCES

- Algerie, M. L. (2021). Analisis Penerapakan Akuntansi Pada Pangkalan Gas Lpg 3 Kg Di Kecamatan Sukajadi Pekanbaru.
- Ma'shum, H. (2020). Analisis Penerapan Akuntansi Pada Pangkalan LPG 3 Kg Di Kecamatan Tampan Pekanbaru.
- Mulyadi, M. (2020). Analisis Penerapan Akuntansi Pada Usaha Pangkalan Gas LPG 3kg Di Kecamatan Kampar Kiri Kabupaten Kampar.
- PSAK Umum. (n.d.). Retrieved January 31, 2025, from <https://web.iaiglobal.or.id/PSAK-Umum/7#gsc.tab=0>
- Putra, A. M. (2022). Analisis Penerapan Akuntansi Pada Usaha Pangkalan Gas LPG 3 Kg Kecamatan Bangko Kabupaten Rokan Hilir.
- SAK EMKM, Literasi Akuntansi untuk UMKM di Indonesia. (n.d.). Retrieved January 31, 2025, from <https://web.iaiglobal.or.id/Berita-IAI/detail/sak-emkm-literasi-akuntansi-untuk-umkm-di-indonesia#gsc.tab=0>
- Tampilan ANALISIS PENERAPAN AKUNTANSI PADA USAHA PANGKALAN GAS LPG 3 KG DI KECAMATAN TAMAN KOTA MADIUN. (n.d.). Retrieved January 31, 2025, from <https://sejurnal.com/pub/index.php/jikm/article/view/3608/4164>
- Zulqo, R. H. (2020). Analisis Penerapan Akuntansi Terhadap Pangkalan LPG 3 Kg Di Kecamatan Marpoyan Damai.