

## ASSISTANCE IN MAKING DIGITAL FINANCIAL REPORTS AT UD. BEHIND THE NAME

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### Abstract

Financial reports are very important for the running of a company. Quality financial reports must be relevant and reliable. In this digital era, financial reports can be easily applied to software that is easily accessible to the general public, such as Google Sheets. UD. Behind The Name is a garment company engaged in the production of clothing so far still uses bookkeeping for financial reports. The application of digital financial reports will make it easier for users, and report readers and will also make it easier to calculate, as well as record. Improperness in writing financial statements can cause errors in the submission of reports that can cause losses due to miscalculations, or unreadable writing. Therefore, digital financial reports are very important, especially in an era that makes it easier for us to use technology. This is the background for the author to carry out service activities in the context of Field Work Practices by assisting the finance staff in making financial reports using Google Sheets.

**Keywords:** Financial Report, Google Sheet, Reporting Assistance, UD. Behind The Name.

### INTRODUCTION

Establishing a business or company aims to obtain maximum profit (profit). Assessment of financial performance can be used to determine how much profit (profit) the company has by comparing the profit results in a particular year with the profits of the years before and after. By knowing financial difficulties as early as possible, the company can take steps how to improve the company's performance to increase profits in the future. According to (Jusup, 2011), profit (or loss) is the difference between income and expenses. According to (Purba, 2009), profit or loss is the difference between income and costs. According to (Kuswadi, 2007), profit is income from sales minus procurement and marketing costs. Companies must strive to generate optimal profits to satisfy interested parties, namely shareholders, management, consumers, employees, government, society and so on.

To generate profit or income, of course, the company must be willing to incur costs associated with the company's operations. Income and expenses cannot be separated, where income is the result obtained from the processes carried out by the company. In contrast, expenses are costs incurred or used to obtain the income expected by the company (Meiza Efilia, 2014). According to Soemarso (2009, p. 277), income is an increase in economic benefits

during a certain accounting period in the form of income and additions to assets or decreases in liabilities resulting in a rise in equity, which does not originate from investment contributions.

To find out the above information, what the company needs is to manage financial reports. Financial reports have purposes such as providing information on a company's financial position, performance, and financial position that is useful for those who are interested (Kanaka, 2021). Quality financial reports present all relevant and reliable information about the company's business. For this reason, a good level of disclosure is also needed from the company itself (Bens and Monahan, 2002). The FASB (1978) has determined the objectives of financial reporting, namely financial reporting must provide: (1) helpful information for investment and credit decisions, (2) useful information in assessing cash flow prospects, and (3) information about the company's resources, the demands on those resources, and their changes.

The above objectives are referred to as the first-level primary objectives (first level: basic objectives) related to accounting goals and objectives. At the same time, the method of implementing these goals and objectives is the second level. Between these two levels of objectives, a specific conceptual building block is needed that describes the qualitative characteristics of accounting information and elements of financial statements. FASB (1980) has determined the qualitative factors of accounting information that can distinguish data that is better or more useful and information that is inferior or less useful for decision-making purposes (Naimah, Zahroh, 2014).

UD. Behind The Name is a company engaged in the production of garments. The business has not been run for so long with only a few employees, so various job descriptions are concurrent. This creates a little confusion at work because they are not experts in a particular field. Particularly in financial reporting, UD. Behind The Name records financial reports in a simple way using a book. This manual recording can cause ineffectiveness in the neatness of recording and in the final calculation of the information. The possibility of not getting accurate data will be more in manually written recordings because there are many possibilities, such as untidy writing, miscalculations, and others. From the data obtained by manual bookkeeping, UD. Behind The Name experienced losses in 2019 and 2020. The following shows data on income, operational expenses and operational profit of UD. Behind The Name in 2019 until 2021.

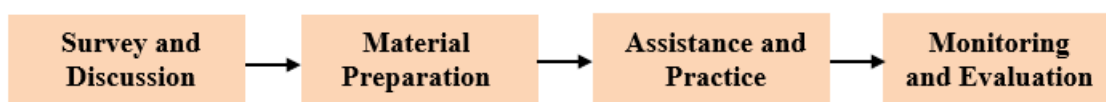
**Table 1. UD. Behind The Name financial report for 2019-2021**

Year	Income	Operational Expenses	Operational Profit
2019	Rp 45.914.215,00	Rp 59.127.019,00	- Rp 13.212.804,00
2020	Rp 61.259.237,00	Rp 64.961.124,00	- Rp 3.701.887,00
2021	Rp 84.217.123,00	Rp 79.871.915,00	Rp 4.345.208,00

Based on this, in the framework of street vendors' activities, the author performs a service by assisting in preparing financial reports at UD. Behind The Name uses Google Sheets. The purpose of this activity is to help UD. Behind The Name in managing finances to be better and minimize losses.

## **IMPLEMENTATION METHOD**

This research was conducted by discussing the focus and discussion of the preparation of the report using the descriptive method with the support of several processes, including observing the research object, interviewing several staff and describing a condition that existed in the thing of this research which was accompanied by documentation at the time this research was carried out. at UD. Behind The Name. The following are the stages of implementing the activities shown in Figure 1.



**Figure 1. Stages of Implementation of Activities**

### **1. Survey and Discussion**

The first stage is carried out in the implementation of community service at UD. Behind The Name is a company survey accompanied by discussions with several employees. This is done to identify problems and needs for community service services using descriptive and discussion methods. This stage was carried out on July 4 – 11 2022. After surveying companies, the authors compiled community service activities by taking the theme of assisting in preparing digital financial reports at UD. Behind The Name.

### **2. Material Preparation**

At this stage, the author collects material related to simple financial reports that can be applied according to the needs and business fields of UD. Behind The Name as well as materials or tutorials on using Google Sheets. The preparation of this material cannot be skipped because of this material which the author will then provide while in mentoring, which can improve understanding and ability in preparing financial reports. This activity was held on 12 – 22 July 2022.

### **3. Assistance and Practice**

This activity was carried out on July 25 - August 5 2022 in the form of mentoring, where the staff of the UD finance department. Behind The Name practice directly making financial reports using Google Sheets. This activity is carried out by transferring financial data previously made by recording books into a Google Sheet. This stage is how the finance staff can implement and practice the material learned during the activity. So it is hoped that the finance department staff can provide benefits and progress for the company in managing finances properly using simple financial reports digitally.

### **4. Monitoring and Evaluation**

This activity was carried out on August 6 - September 2 2022. At this stage, the author monitors the finance staff in carrying out financial reporting with a Google Sheet. The thing being reviewed is the extent to which the ability and understanding of the staff in the financial section after the assistance has been carried out and the obstacles encountered while preparing the financial reports. Evaluation activities are carried out by providing solutions and directions

to the constraints faced by finance staff during the process.

## **RESULTS AND DISCUSSION**

Community service activities through assistance in making digital financial reports at UD. Behind The Name is carried out through the stages of surveys and discussions, preparation of materials, mentoring, field practice, and finally, monitoring and evaluation. In the survey and discussion stages, it was shown that UD. Behind The Name has problems recording its financial statements; manually written financial reports make UD. Behind The Name is quite difficult to know the final results in the form of profits or losses of the company; there needs to be more accurate writing or correct calculations, which sometimes make reports wrong.



**Figure 2. Discussion With Finance Staff**

After understanding the problems faced by the company UD. Behind The Name, the author prepares material regarding financial reports, which will then be delivered along with assistance in applying digital financial reports. To make it easier to understand, financial reports only contain columns that will be used frequently; daily financial reports focus on recording expenses incurred every day from company-owned cash. And there is a column that records income to calculate the profit or loss of the UD company. Behind The Name.



**Figure 3 Assistance and Direct Practice of Making Financial Reports**

Furthermore, at the monitoring and evaluation stage, the author can confirm that UD employees. Behind The Name can apply financial reports digitally on Google Sheets. After the transition process from manual bookkeeping to digital financial reports, it can be seen that calculations are carried out automatically from Google Sheets without having to calculate manually, which can cause the possibility of entering wrong numbers in calculations. Even if there are errors that occur in the use of digital financial reports, checking them will be easier.

				Saldo		
Tgl	No	Toko	Keterangan	Jumlah		
					sisa saldo juli	Rp284.199
1-Agu-22	1	UD. Putra Sari Asih	Balian air 4 galon	Rp108.000	1 Aug 2022	Rp600.000
	2	Maharani Kosmetik	Keranjang wapolin	Rp81.000	3 Aug 2022	Rp270.000
			Karcis parkir	Rp1.000	4 Aug 2022	Rp800.000
			Tali rapia	Rp3.000	5 Aug 2022	Rp300.000
	3	Toko Abadi	Red tulip	Rp179.000	8 Aug 2022	Rp400.000
			2 lsn Bn. Extra	Rp41.000	10 Aug 2022	Rp450.000
			Sapu	Rp41.000	15 AUG 2022	300000
			Serok sampah	Rp16.000	16 AUG 22	Rp300.000
	4	Bagus Cahaya	Sapu lidi	Rp15.000	19 AUG 22	Rp200.000
			1/2 B. Extra	Rp10.500	23 AUG 22	Rp300.000
5	Toko Endy	Vanish	Rp5.000	24 Aug 22	Rp50.000	
6		Bayar sampah	Rp50.000	25 Aug 22	Rp500.000	
2-Agu-22	1	P. Ari	Bayar jahit	Rp120.000		
	3	Toko Dia	B. Extra	Rp61.500		
			Pita Sari 1/4	Rp2.000		
			Gunting pin 10	Rp135.000		
4	Toko WMP	3lsn B. Extra natural	Rp61.500			
3-Agu-22	1	Toko Dia	Aksesoris	Rp9.000		
	2	Toko Endy	Rest CFC 7" 590	Rp16.500		
			1 Roll Karet Bell 4cm	Rp53.000		
	3		3 B. Extra Kcl	Rp63.000		
4	Jne	1/2 Dz B Extra	Rp10.500			
4-Agu-22	1	Toko Endy	Kancing bungkus	Rp35.000		
			Kirim Luca Lombok	Rp52.000		
	2	Global Plastik	1Bj Jarum kasar	Rp1.000		
3	ICV. Linen Bali Textile	1 Jarum sokoin asli	Rp6.000			
		1pcs Rest. Jepang 10"	Rp5.000			
		2 Box	Rp30.000		Rp4.754.199	
		200 lem 25x35	Rp48.000			
		Linen rayon 10x10 5mt	Rp355.000			

NO	DATE	CLIENT	ORDER DATE	PRODUCT	TOTAL PAYMENT	PAYMENT TO
1	4-Aug-2022	PAMPELONE / THE STUDIO			Rp930.000	BCA
2	4 Aug 2022	FLOOK	JULY	LINING DRESSES	Rp3.130.000	BCA
3	16-Aug-2022	CAMELLA		SAMPLE	Rp1.350.000	CIMB

**Figure 4. Digital Financial Reports on Google Sheet**

There is also a comparison of total expenses after applying simple digital financial reports through Google Sheets. In June, when the financial reports were still written in the book, the total costs spent one month exceeded those paid after using simple digital financial reports through Google Sheets. In July and August, the load was reduced, and report generation was much faster than before. This shows that after the assistance in making financial reports using Google Sheets, there was a decrease in expenses in the following month. The reduction of expenses in the next month is one indicator of the success of the authors' activities.

**Tabel 2. Operational Expenses for June, July and August 2022**

Month	Operational Expenses
June	Rp 3.121.800,00
July	Rp 2.575.175,00
August	Rp 2.430.526,00

## **CONCLUSION**

After implementing community service activities that provided solutions to improve UD's simple financial reporting system. Behind The Name by carrying out several stages, starting with observation and then through discussions with the finance department in the company, up to the stage of monitoring and evaluation activities. It sums up the activities that took place through the stages passed by the UD finance staff. Behind The Name can already use simple digital financial reports in using its financial reports. Good financial management can minimize losses, transactions are not recorded, or calculations are wrong in reports.

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