

## Analysis and Preparation of Financial Statements at The Lust Coffee & Co Based on Financial Accounting Standards

Aisvaryachandra Philea Sondakh<sup>1</sup>, Alysha Iswanti Sutrisna<sup>2</sup>, Sammy Gerald Sentosa<sup>3</sup>,  
Yenita Susilo<sup>4</sup>, Audito Aji Anugrah<sup>5</sup>, Fitri Oktariani<sup>6</sup>, Rino Tam Cahyadi<sup>7</sup>, Bagas Brian  
Pratama<sup>8</sup>

<sup>1,2,3,4,5,6,7,8</sup> Department of Accounting, Faculty of Economics & Business, Universitas Ma  
Chung

Jalan Villa Puncak Tidar, N-01, Malang, Indonesia, 65151

Correspondence: [audito.aji@machung.ac.id](mailto:audito.aji@machung.ac.id)

Received : 03 01 25  
Revised : 04 02 25  
Accepted : 20 04 25  
Published : 30 04 25

**Abstract.** Cafes are currently becoming a trend in Indonesian society, especially among young people. Cafes are not only places to enjoy coffee but also to gather, hold meetings, do assignments, and even work. As we know, many people are now participating in the cafe industry. Opening a cafe has become an alternative many people take to start their businesses, leading to a proliferation of new cafes. However, in reality, Micro, Small, and Medium Enterprises (MSMEs) like cafes still face many challenges, particularly in financial record-keeping. Therefore, our group conducted an analysis of one cafe, The Lust Coffee & Co, to identify what we could do to address the issues there. This analysis and preparation of financial statements were carried out to fulfil an assignment for the Entrepreneurship Accounting course. Information was collected through direct interviews. From the interviews, it was found that The Lust Coffee & Co utilises social media for promotion and leverages technological advancements to distribute its products. However, there were also several human errors in the financial reports. To address these issues, our group assisted by creating a financial statement template, hoping to help the business continuity process. We also demonstrated how this template could be applied in the financial statements for one year, from April 2023 to March 2024. The results of the research and the series of activities conducted by the group showed that The Lust Coffee & Co was quite helpful in the financial recording process.

**Keywords:** MSMEs; cafe; financial statements; technology; accounting standards

## INTRODUCTION

Micro, Small, and Medium Enterprises (MSMEs) are one of the key sectors in Indonesia's economy. According to Tanjung (2022), MSMEs play a strategic role in creating jobs, supporting economic growth, and reducing poverty levels. One type of MSME that is increasingly growing and popular is the café business. The growth of cafés in various big cities as well as small towns indicates that this business has tremendous potential. Bado et al (2023) state that cafés are not only places to enjoy beverages and snacks but also venues for gathering, working, and socializing. The shift in people's lifestyles that increasingly prioritizes comfort and unique experiences is one of the driving factors behind the development of the café business. Additionally, with the advancements in technology and social media, promoting and marketing cafés can be done more easily and effectively.

One example of MSMEs currently experiencing rapid growth is the café business. Many entrepreneurs are trying to open cafés with various unique concepts and ideas to attract customers from different segments (Ghifari & Supendi, 2024). Additionally, MSME cafes target a wide market segment by providing comfortable places for office workers to work and hold meetings, offering supportive environments for students and scholars to study and discuss in groups, and providing spaces for families and friends to socialize and enjoy time together. For coffee lovers, MSME cafes offer a variety of high-quality coffee options to satisfy their tastes.

According to Idrus & Manra (2022), cafes are now not only found in big cities but are also emerging in small towns. This trend is due to the saturation in big cities where MSME cafés often face a large number of competitors. To avoid overly intense competition, many café entrepreneurs are seeking opportunities in smaller towns with untapped markets. Additionally, local government support, which provides easy permits for establishing businesses, plays a significant role. Wijanarko & Gosal (2024) state that, in general, cafes are commercial and professionally managed food and beverage establishments that offer various levels of service to consumers in a comprehensive and friendly manner. Idrus & Manra (2022) also note that cafés have become comfortable places to gather, socialize, and interact with friends, family, or colleagues, enhancing social relationships and emotional well-being.

Entrepreneurs who are trying to open cafes need not unique concepts and ideas but also to utilize marketing through social media. Leveraging technology can increase operational efficiency and expand market reach (Ghifari & Supendi, 2024). Besides having a good marketing strategy, companies are also required to have accounting software that can produce various and financial reports (income statement, cash flow, financial position). With automatic recording, the risk of human error in entering financial data is significantly reduced (Handayani & Arodhiskara, 2022). According to Kirowati & Amir (2019), business owners can monitor their business finances anytime and from anywhere, enabling faster decision-making based on the latest data. The financial reports generated comply with applicable accounting standards, making it easier to meet tax reporting and audit requirements. Anisah & Crisnata (2021) state that the use of accounting software can help MSME cafe entrepreneurs manage their finances more efficiently, accurately, and professionally, thereby supporting the growth and sustainability of the business in the future.

Financial statements are formal records that describe the financial position, performance, and changes in the financial position of an entity such as a company over a specific period. These reports are created to provide relevant and useful information for various stakeholders to make appropriate economic decisions (cimbniaga.co.id, 2023). According to Purba (2019), the preparation of financial

statements requires standards or rules to ensure that the company's financial management runs smoothly; these rules are commonly referred to as Financial Accounting Standards (SAK). In Indonesia, SAK is the guideline used by companies to prepare and present financial statements consistently and in accordance with applicable accounting principles.

The information presented in financial statements is relevant for decision-making by external users such as investors, creditors, and other stakeholders. Financial statements prepared following with SAK are considered reliable because they reflect generally accepted and recognized accounting practices. According to the Indonesian Institute of Accountants (IAI), the Financial Accounting Standards for Micro, Small, and Medium Entities (SAK EMKM) are accounting standards specifically designed for micro, small, and medium entities in Indonesia. These standards aim to guidance in preparing financial statements that are simple yet reliable and relevant for users such as business owners, creditors, and other parties. SAK EMKM is a standalone financial accounting standard that can be used by entities that meet the definition of entities without significant public accountability as stipulated in SAK ETAP and the characteristics outlined in Law No. 20 of 2008 concerning Micro, Small, and Medium Enterprises (MSMEs). Financial statements in companies or MSMEs are crucial for understanding the performance of the company and determining whether there is an improvement or decline in the financial health of the business.

The Lust Coffee & Co(.) is one of the MSMEs in Malang City operating in the Food and Beverage sector. The Lust Coffee & Co(.) was established in 2019 by Fransisco Vincent Handoko, an alumnus of the Pharmacy Program at Ma Chung University. Vincent fundamentally has an interest and passion for coffee, which led him to take a leave of absence during his studies to work at a well-known cafe. The Lust Coffee & Co(.) was founded with great enthusiasm to capture the attention of the public, especially coffee enthusiasts, by showcasing how delicious coffee can be served. The Lust Coffee & Co(.) has a monthly turnover of approximately IDR 10 million, with the legal status of a sole proprietorship.

The Lust Coffee & Co(.) offers a variety of coffee drinks, categorized into several types such as specialty coffee, flavored coffee, non-coffee-based drinks, beverages, soda beverages, and tea-based drinks. Each menu item starts at IDR 18,000, but beverage menu items range from IDR 80,000 to IDR 90,000. In its MSME business, The Lust Coffee & Co(.) has an organizational structure consisting of one owner and Head-Barista, Barista 1, and Barista 2. Now, The Lust Coffee & Co(.) continues to grow by continuously innovating to expand its market and become more widely known to the public. Based on the description provided above, the researchers are motivated to compile this article to analyze the financial statements and marketing strategies of The Lust Coffee & Co(.). The researchers will conduct service activities for the MSME café, The Lust Coffee & Co(.) in accordance with

their field of study, which is accounting. It is hoped that through this service, The Lust Coffee & Co(.) will be able to resolve the issues it faces, particularly in financial record-keeping.

## PROBLEM

From the results of the analysis and information gathering conducted by the researchers through interviews with the business owner, several issues were identified. So far, The Lust Coffee & Co(.) has been using a simple financial recording system, only recording cash inflow and outflow journals based on each transaction. Furthermore, human errors often occur when the cashier fails to input sales data when a purchase transaction takes place by consumers. This leads to discrepancies between the cash amount in the financial statements and the actual cash amount. There are business competition challenges faced by The Lust Coffee & Co(.) due to the proliferation of coffee shops in Malang City. This intense competition poses a serious threat to the sustainability of The Lust Coffee & Co(.). Moreover, many cafes sell their products at very low prices, targeting the youth market.

## METHOD OF IMPLEMENTATION

The implementation of data and information collection related to MSMEs is the basis for problem-solving analysis for The Lust Coffee & Co(.). The analysis is carried out by a group that visits the owner directly, documents the findings, and conducts interviews to gather information about the business. This process is conducted at The Lust Coffee & Co(.), located at Jalan Pondok Blimbing Indah, Ruko Puri Niaga A07, Pandanwangi, Blimbing District, Malang City, East Java 65125. The information collection took place from April to June 2024. The purpose of information gathering is to obtain the necessary data. The information collection process carried out through interviews, observations, documentation, and recording the results of each visit in a logbook. Interviews with the owner are the main method used by the group to acquire information sources.

## RESULT AND DISCUSSION

The Lust Coffee & Co(.), located at Jalan Pondok Blimbing Indah, Ruko Puri Niaga A07, Pandanwangi, Blimbing District, Malang City, East Java (65125), was established in 2019, coinciding with the emergence of the Covid-19 pandemic. The foundation of the café was strengthened by the experience of Fransisco Vincent Handoko, the owner of The Lust Coffee & Co(.), who worked at Starbucks, a major café, in 2018. This experience was one of the factors that sparked the idea and motivation for him to open his café. The business generates an average revenue of IDR 10 million per month. The products sold are primarily coffee-based beverages. Additionally, there are non-coffee products such as snacks, pastries, bakery items, and full meals. The Lust Coffee & Co(.) has a head barista to manage the bar, with

two baristas working at the cafe. All activities are overseen by Vincent as the business owner.

Running The Lust Coffee & Co(.) involves more than just serving coffee and food. It encompasses various business processes that must be well-managed to ensure operational efficiency, product quality, and customer satisfaction. The Lust Coffee & Co(.) conducts its business processes offline through a customer flow. Based on interviews, sales can also be made online using Go-Food, Grab Food, and Shopee Food applications. This approach is utilized by The Lust Coffee & Co(.) to facilitate customer orders.

Starting and managing The Lust Coffee & Co(.) requires a structured business plan covering product, price, place, and promotion. Based on the interview results, the café has four strategies:

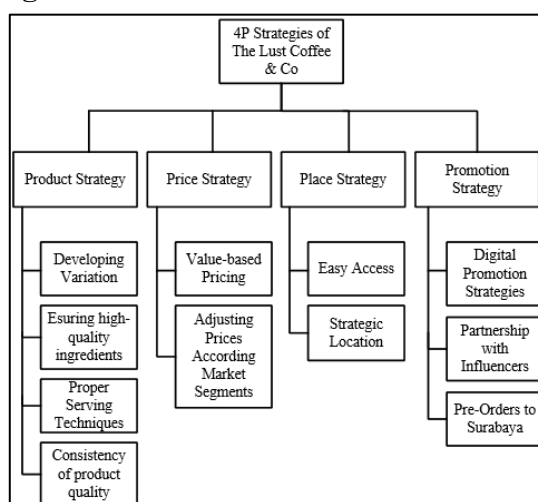


Figure 1. 4P Strategies of The Lust Coffee & Co

1. Product Strategy: To enhance the appeal of its menu, The Lust Coffee & Co(.) focuses on developing variations, flavors, and ingredients. Ensuring high-quality ingredients, proper serving techniques, and consistent coffee quality that meets customer preferences.

2. Price Strategy: The Lust Coffee & Co(.) employs a pricing strategy to attract customers and maintain healthy profits. An effective pricing strategy helps the cafe owner set prices that align with the target market and remain affordable, such as value-based pricing and adjusting prices according to market segments.

3. Place Strategy: The Lust Coffee & Co(.) chooses a strategic location that is easily accessible to customers, providing a good competitive advantage.

4. Promotion Strategy: The Lust Coffee & Co(.) promotes its business using Instagram ads, influencers, and partnerships with open pre-orders in Surabaya. Combining digital promotion strategies and partnerships with influencers and open pre-orders can be a strategic step to achieve marketing goals.



Figure 2. Documentation of Interview Visit



Figure 3. Documentation during the group's presentation of their work to the owner

The purpose of identifying the internal environment of The Lust Coffee & Co(.) is to understand the factors that can influence the business environment in terms of strengths, weaknesses, opportunities, and threats (SWOT). The determination of internal factors at The Lust Coffee & Co(.) is based on the results of interviews and observations that have been conducted as reference sources. From the interview results, the owner of The Lust Coffee & Co(.) already understands the importance of conducting a SWOT analysis for his business.

### Strengths

Based on the results of the interviews, it was found that The Lust Coffee & Co(.) has easily accessible raw materials. The products offered by The Lust Coffee & Co(.) are of high quality because the raw materials used are fresh and clean. Moreover, the various flavors offered by this café have a premium taste. The premium taste of the products is capable of attracting consumers who prioritize quality, especially coffee enthusiasts, and can enhance the café's image as a place that offers high-quality products.

Almost all cafés strive to have their own advantages and uniqueness. They compete to come up with creative and innovative ideas. The uniqueness obtained from the variety of products and the location of this café is a strategic and comfortable place for consumers, as it is located in an elite residential area of Araya, Malang City. This cafe has its appeal to consumers, making The Lust Coffee & Co(.) well-known among the public.

### Weaknesses

Cafés have now become a favorite place for many people to relax, work, or just hang out with friends. However, it is not uncommon to encounter the same problem



when visiting cafes, which is that The Lust Coffee & Co(.) has limited parking area. This weakness not only disrupts the comfort of visitors but also has the potential to harm the café owner, such as a reduction in the number of visitors. The limited parking space often causes congestion around the café area.

Starting and developing the Lust Coffee & Co(.) business requires good planning and sufficient capital. However, it is common for cafe owners to face significant capital constraints. The limited capital owned by The Lust Coffee & Co(.) in developing its business becomes a major obstacle, such as restricting the cafe's ability to improve service quality. This is a weakness and can cause concern, becoming a barrier for consumers to visit, even though the conditions have the potential to improve.

### **Opportunities**

Amid the dynamics of the ever-evolving cafe industry, there are various business opportunities that can be utilized to achieve success. The Lust Coffee & Co(.) follows trending business opportunities in the market with promising results. The owner can find various ways to enhance the business appeal, such as focusing on high-quality coffee beans and deep knowledge about coffee to attract enthusiastic and loyal customers.

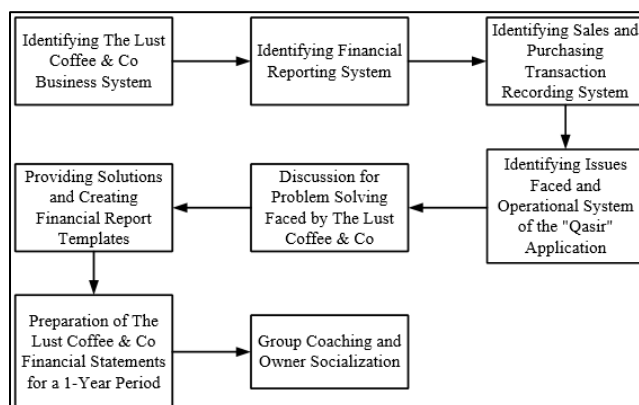
In this sophisticated digital era, the utilization of digital marketing becomes a key to success for various businesses, including cafés. The Lust Coffee & Co(.) has a wide marketing reach through the use of digital marketing, namely the use of social media to reach a broader market, increase the number of customers, and enhance customer loyalty. By optimizing The Lust Coffee & Co(.)'s social media, such as posting quality and attractive photos with relevant keywords, the café's presence in the online world can be enhanced.

### **Threat**

In the business of The Lust Coffee & Co(.), an unavoidable threat is the emergence of new competitors with similar types of business. New competitors offering similar or even more unique concepts can pose a serious threat to The Lust Coffee & Co(.), which has been established longer. New competitors can attract some customers who were previously loyal to existing cafes. In this regard, The Lust Coffee & Co(.) currently maintains good relationships with loyal customers by providing good service.

The café industry is a highly competitive sector with a loyal customer base and large resources for promotion and innovation. A general threat to the café business, including The Lust Coffee & Co(.), is the presence of coffee products with well-known trademarks. This can pose a serious threat to The Lust Coffee & Co(.), which is striving to maintain its market share. Well-known coffee brands often dominate the market with strong brand influence and are at the forefront in terms of product and technology innovation.

The biggest challenge in running The Lust Coffee & Co(.) business is that the business is easy to imitate. This is certainly a common challenge for cafes from competitors who can quickly adopt concepts, menus, or marketing strategies. This can result in the loss of original uniqueness and appeal, and competitors can offer similar products or services, making the café no longer special in the eyes of customers. This is one of the threats faced by The Lust Coffee & Co(.), as it can harm business sustainability.



**Figure 4.** Flow Diagram of The Work and Assistance process

To address the existing challenges, our group conducted an analysis and sought solutions to resolve the problems. First Step, we identified the business system implemented by The Lust Coffee & Co(.). We found that The Lust Coffee & Co(.) has a well-organized set of processes, policies, and technologies. Its operational system encompasses the entire value chain, from raw material procurement to product distribution, customer service, and financial reporting. This is evident from the various payment methods available, such as payment gateways and virtual accounts, which facilitate customer transactions. Second Step, we identified the financial reporting conducted by The Lust Coffee & Co(.). The company records transactions manually, which are then summarized in Microsoft Excel. Third Step, regarding the input of purchase and sales transactions, we found that The Lust Coffee & Co(.) uses a manual method for purchase transactions. For sales transactions, they use the Qasir system. However, we discovered some errors in transaction recording, especially in the cash flow, where the inflows and outflows were not balanced. These errors were likely due to human error in data entry. Therefore, we recommend that cashiers be more meticulous in recording transactions and use a checklist to ensure each transaction step is performed correctly. Fourth Step, we also identified the Qasir system used by The Lust Coffee & Co(.). This application simplifies the product input process through the product list upload feature from Microsoft Excel and provides various features for easily recording sales transactions. The calculator feature in Qasir allows cashiers to calculate the total purchase and print receipts. Additionally, Qasir supports receipt printing via Bluetooth printer, enhancing transaction efficiency.



To address human error issues related to data entry, we emphasize the importance of cashier accuracy in recording transactions. Using a checklist can help ensure all transaction steps are correctly followed before completing the transaction with the customer. Both solutions can minimize the risk of problems related to human error that can affect financial reporting. We also created a financial report template that includes income statements, financial position reports, trial balances, general ledgers, subsidiary ledgers, equity changes reports, and others. This template is expected to serve as a reference for The Lust Coffee & Co(.) in regularly preparing financial reports according to existing accounting standards. Additionally, we compiled a list of fixed assets and café inventory to help the company know the number of assets owned and effectively control raw material stock to maximize profits. The financial report template we created is expected to support The Lust Coffee & Co in improving accuracy and efficiency in financial recording and inventory management.

**Figure 5.** Fixed Assets The Lust Coffee & Co(.)

In its implementation, the researcher compiled a table of fixed assets owned by The Lust Coffee & Co(.) along with their depreciation. The depreciation method

| THE LUST COFFEE & CO |                     |                   |                 |                      |              |                                |   |                      |                 |                      |                                  |                         |                          |
|----------------------|---------------------|-------------------|-----------------|----------------------|--------------|--------------------------------|---|----------------------|-----------------|----------------------|----------------------------------|-------------------------|--------------------------|
| Daftar Aset Tetap    |                     |                   |                 |                      |              |                                |   |                      |                 |                      |                                  |                         |                          |
| 31 Maret 2024        |                     |                   |                 |                      |              |                                |   |                      |                 |                      |                                  |                         |                          |
| NO                   | NAMA                | TANGGAL PEROLEHAN | HARGA PEROLEHAN | AKUMULASI PENYUSUTAN | NILAI RESIDU | DASAR DEPARTEMEN               |   | UMUR EKONOMIS (S/UE) | DEPARTEMEN 2023 | AKUMULASI DEPARTEMEN | NILAI WAJAH PER 31 DESEMBER 2023 | UNTUNG (RUGI) REVALUASI |                          |
|                      |                     |                   |                 |                      |              | HARGA PEROLEHAN - NILAI RESIDU |   |                      |                 |                      |                                  | DASAR DEPARTEMEN / UE   | NILAI WAJAH - NILAI BUKU |
| 1                    | Meja makan (Logam)  | 01-Nov-19         | Rp 5.500.000    | Rp 1.100.000         | Rp -         | Rp 5.500.000                   | 5 | Rp 1.100.000         | Rp 2.200.000    | Rp 7.000.000         | Rp 1.500.000                     | Rp 1.500.000            |                          |
| 2                    | Meja bar (Kayu)     | 01-Nov-19         | Rp 7.000.000    | Rp 1.750.000         | Rp -         | Rp 7.000.000                   | 4 | Rp 1.750.000         | Rp 3.500.000    | Rp 6.000.000         | Rp 1.000.000                     | Rp 1.000.000            |                          |
| 3                    | Kursi (Logam)       | 01-Nov-19         | Rp 2.800.000    | Rp 560.000           | Rp -         | Rp 2.800.000                   | 5 | Rp 560.000           | Rp 1.120.000    | Rp 8.400.000         | Rp 5.600.000                     | Rp 5.600.000            |                          |
| 4                    | Rak Kayu            | 01-Nov-19         | Rp 300.000      | Rp 100.000           | Rp -         | Rp 300.000                     | 3 | Rp 100.000           | Rp 200.000      | Rp 300.000           | Rp -                             | Rp -                    |                          |
| 5                    | Bingkai Foto        | 01-Nov-19         | Rp 400.000      | Rp 133.333           | Rp -         | Rp 400.000                     | 3 | Rp 133.333           | Rp 266.667      | Rp 400.000           | Rp -                             | Rp -                    |                          |
| 6                    | Mesin kopi Grinder  | 01-Nov-19         | Rp 500.000      | Rp 62.500            | Rp -         | Rp 500.000                     | 8 | Rp 62.500            | Rp 125.000      | Rp 700.000           | Rp 200.000                       | Rp 200.000              |                          |
| 7                    | Mesin kopi Espresso | 01-Nov-19         | Rp 1.025.000    | Rp 128.125           | Rp -         | Rp 1.025.000                   | 8 | Rp 128.125           | Rp 256.250      | Rp 1.300.000         | Rp 275.000                       | Rp 275.000              |                          |
| 8                    | CCTV                | 03-Jun-20         | Rp 270.000      | Rp 54.000            | Rp -         | Rp 270.000                     | 5 | Rp 54.000            | Rp 108.000      | Rp 270.000           | Rp -                             | Rp -                    |                          |
| 9                    | WIFI                | 24-Jun-20         | Rp 150.000      | Rp 30.000            | Rp -         | Rp 150.000                     | 5 | Rp 30.000            | Rp 60.000       | Rp 150.000           | Rp -                             | Rp -                    |                          |
| 10                   | Lampu               | 01-Nov-19         | Rp 513.000      | Rp 102.600           | Rp -         | Rp 513.000                     | 5 | Rp 102.600           | Rp 205.200      | Rp 513.000           | Rp -                             | Rp -                    |                          |
| 11                   | Kulkas showcase     | 05-Feb-20         | Rp 3.065.000    | Rp 437.857           | Rp -         | Rp 3.065.000                   | 7 | Rp 437.857           | Rp 875.714      | Rp 3.200.000         | Rp 135.000                       | Rp 135.000              |                          |
| 12                   | Freezer             | 01-Nov-19         | Rp 3.750.000    | Rp 535.714           | Rp -         | Rp 3.750.000                   | 7 | Rp 535.714           | Rp 1.071.429    | Rp 4.500.000         | Rp 750.000                       | Rp 750.000              |                          |
| 13                   | Cup Sealer          | 01-Nov-19         | Rp 530.000      | Rp 66.250            | Rp -         | Rp 530.000                     | 8 | Rp 66.250            | Rp 132.500      | Rp 530.000           | Rp -                             | Rp -                    |                          |
| 14                   | Sound               | 01-Nov-19         | Rp 230.000      | Rp 57.500            | Rp -         | Rp 230.000                     | 4 | Rp 57.500            | Rp 115.000      | Rp 230.000           | Rp -                             | Rp -                    |                          |
| 15                   | Air Fryer           | 01-Nov-19         | Rp 520.000      | Rp 104.000           | Rp -         | Rp 520.000                     | 5 | Rp 104.000           | Rp 208.000      | Rp 520.000           | Rp -                             | Rp -                    |                          |
| 16                   | Microwave           | 01-Nov-19         | Rp 900.000      | Rp 180.000           | Rp -         | Rp 900.000                     | 5 | Rp 180.000           | Rp 360.000      | Rp 900.000           | Rp -                             | Rp -                    |                          |
| TOTAL ASET TETAP     |                     |                   | Rp 27.453.000   |                      |              |                                |   |                      |                 |                      |                                  |                         |                          |

used is the straight-line method. There are 16 fixed assets categorized by the researcher. The required data includes acquisition date, acquisition cost, and economic life of each asset. The economic life is determined according to the regulations in Minister of Finance Decree Number 295/KMK.6/2019. From the researcher's calculations, the total of fixed assets is Rp 27,453,000.

| The Lust Coffee<br>LAPORAN POSISI KEUANGAN<br>Per 31 Maret 2024<br>(Dinyatakan dalam Rupiah) |                |                                     |               |
|--|----------------|-------------------------------------|---------------|
| <b>ASET</b>  |                | <b>LIABILITAS DAN EKUITAS</b>       |               |
| <b>Aset Lancar</b>   |                | <b>LIABILITAS</b>                   |               |
| Kas  | Rp 40,436,290  |                                     |               |
| Persediaan Bahan Baku:   |                |                                     |               |
| Persediaan Biji Kopi   | Rp 4,342,861   |                                     |               |
| Persediaan Snack   | -Rp 4,544,780  |                                     |               |
| Persediaan Minuman   | -Rp 7,407,725  |                                     |               |
| Persediaan Kemasan   | Rp 51,600      |                                     |               |
| <b>Total Aset Lancar</b>   | Rp 32,878,246  |                                     |               |
| <b>Aset Tidak Lancar</b>   |                | <b>EKUITAS</b>                      |               |
| Peralatan  | Rp 27,453,000  | Modal akhir, 30 April 2024          | Rp 37,619,584 |
| Akumulasi Penyusutan Peralatan   | -Rp 22,711,662 | <b>TOTAL EKUITAS</b>                | Rp 37,619,584 |
| <b>Total Aset Tidak Lancar</b>   | Rp 4,741,338   |                                     |               |
| <b>TOTAL ASET</b>  | Rp 37,619,584  | <b>TOTAL LIABILITAS DAN EKUITAS</b> | Rp 37,619,584 |

Figure 6. Balance Sheet The Lust Coffee & Co.(.)

The Financial Position report provides information essential for the owner of The Lust Coffee & Co.(.). It includes total assets, total liabilities, and equity. From the calculations, The Lust Coffee & Co.(.) has total assets amounting to Rp 37,619,584, and total equity of Rp 37,619,584. There are no liabilities because The Lust Coffee & Co.(.) does not owe any debt to any parties. Additionally, the total of assets, liabilities, and equity in the financial position report must balance.

| LAPORAN LABA RUGI KOMPREHENSIF<br>Untuk periode yang berakhir pada 31 Maret 2024 (1 Tahun)<br>(Dinyatakan dalam Rupiah) |               |    |             |
|---|---------------|----|-------------|
| <b>Pendapatan Operasi</b>   |               |    |             |
| Pendapatan Penjualan Kopi   | Rp 53,898,000 |    |             |
| Pendapatan Penjualan Tea  | Rp 32,346,000 |    |             |
| Pendapatan Penjualan Milk Base Non-Kopi   | Rp 38,262,379 |    |             |
| Pendapatan Penjualan Soda Beverages   | Rp 23,710,610 |    |             |
| Pendapatan Penjualan Flavored Coffee  | Rp 32,171,000 |    |             |
| Pendapatan Penjualan Snack  | Rp 17,108,000 |    |             |
| <b>Total Pendapatan</b>   |               | Rp | 197,495,989 |
| <b>Beban Pokok Penjualan</b>  |               | Rp | 72,266,644  |
| <b>Laba Kotor</b>   |               | Rp | 125,229,345 |
| <b>Beban-Beban Operasi</b>  |               |    |             |
| Beban Gaji  | Rp 36,400,000 |    |             |
| Beban Utilitas  | Rp 10,603,000 |    |             |
| Beban Iuran Masyarakat  | Rp 1,950,000  |    |             |
| Beban Penyusutan Peralatan  | Rp 22,711,662 |    |             |
| <b>Total Beban Operasi</b>  | Rp 71,664,662 |    |             |
| <b>Laba sebelum pajak</b>   |               | Rp | 53,564,683  |
| <b>Beban Pajak</b>  |               | Rp | 19,215,099  |
| <b>LABA BERSIH</b>  |               | Rp | 34,349,584  |

Figure 7. Income Statement The Lust Coffee & Co.(.)

The primary information requested by the owner of this company is how much profit his cafe generates. Therefore, the researcher prepared an income statement for the owner. From the calculations where revenue is subtracted by operating expenses and taxes, the net profit of this company total is Rp 34,349,584. This calculation result indicates that the profit of this company is still far below the owner's expectations.

| THE LUST COFFEE  |    |             |               |
|--|----|-------------|---------------|
| Laporan Arus Kas   |    |             |               |
| Untuk Periode yang berakhir pada 31 Maret 2024 (1 Tahun) |    |             |               |
| <b>Arus Kas dari Aktivitas Operasional:</b>              |    |             |               |
| <b>Arus Kas Masuk:</b>                                   |    |             |               |
| Pendapatan Penjualan Kopi                                | Rp | 51,132,000  |               |
| Pendapatan Penjualan Tea                                 | Rp | 29,714,000  |               |
| Pendapatan Penjualan Milk Base Non-Kopi                  | Rp | 34,528,379  |               |
| Pendapatan Penjualan Soda Beverages                      | Rp | 21,722,610  |               |
| Pendapatan Penjualan Flavored Coffee                     | Rp | 30,313,000  |               |
| Pendapatan Penjualan Snack                               | Rp | 16,261,000  |               |
| Jumlah Arus Kas Masuk Aktivitas Operasional              | Rp | 183,670,989 |               |
| <b>Arus Kas Keluar:</b>                                  |    |             |               |
| Pembelian Bahan Baku Kopi                                | Rp | 11,890,000  |               |
| Pembelian Bahan Baku Snack                               | Rp | 3,935,000   |               |
| Pembelian Bahan Baku Minuman                             | Rp | 41,881,000  |               |
| Pembelian Bahan Baku Kemasan                             | Rp | 1,138,600   |               |
| Pembayaran Listrik, Air, WIFI                            | Rp | 9,798,000   |               |
| Pembayaran Gaji Pegawai                                  | Rp | 33,600,000  |               |
| Pembayaran Iuran Masyarakat                              | Rp | 1,800,000   |               |
| Pembayaran Pajak   | Rp | 18,367,099  |               |
| Jumlah Arus Kas Keluar Aktivitas Operasional             | Rp | 122,409,699 |               |
| Arus Kas Bersih Aktivitas Operasional                    |    |             | Rp 61,261,290 |
| <b>Arus Kas dari Aktivitas Investasi:</b>                |    |             |               |
| <b>Arus Kas dari Aktivitas Pendanaan:</b>                |    |             |               |
| Pengambilan Prive oleh Pemilik                           | Rp | 26,300,000  |               |
| Arus Kas Bersih Aktivitas Pendanaan                      | Rp | 26,300,000  |               |
| Kenaikan Kas   |    |             | Rp 34,961,290 |
| Saldo Kas Awal Periode                                   |    |             | Rp 5,475,000  |
| Saldo Kas Akhir Periode                                  |    |             | Rp 40,436,290 |

Figure 8. Cash Flow The Lust Coffee & Co(.

The cash flow statement serves as information to business owners about the extent of cash inflows and outflows during a specific period. Cash flow from operating activities amounted to Rp 61,261,290. Subsequently, cash flow from financing activities was -Rp 26,300,000 due to the owner's withdrawal of private funds. Cash flow from investing activities was nil as the owner did not allocate cash for investments. From the calculations, it is determined that there was an increase in cash amounting to Rp 34,961,290, and the total cash held as of March 31, 2024, was Rp 40,436,290.

| THE LUST COFFEE   |   |                |                |
|-------------------|---|----------------|----------------|
| Daftar Saldo      |   |                |                |
| Per 31 Maret 2024 |   |                |                |
| No Akun           | Nama Akun                               | Debit          | Kredit         |
| 102               | Kas                                     | Rp 40,436,290  |                |
| 103               | Persediaan Bahan Baku - Kopi            | Rp 4,342,861   |                |
| 104               | Persediaan Bahan Baku - Snack           | -Rp 4,544,780  |                |
| 105               | Persediaan Bahan Baku - Minuman         | -Rp 7,407,725  |                |
| 106               | Persediaan Bahan Baku - Kemasan         | Rp 51,600      |                |
| 151               | Peralatan                               | Rp 27,453,000  |                |
| 152               | Akumulasi Penyusutan Peralatan          |                | Rp 22,711,662  |
| 311               | Modal                                   |                | Rp 31,770,000  |
| 312               | Prive Pemilik                           | Rp 28,500,000  |                |
| 401               | Pendapatan Penjualan Kopi               |                | Rp 53,898,000  |
| 402               | Pendapatan Penjualan Tea                |                | Rp 32,346,000  |
| 403               | Pendapatan Penjualan Milk Base Non-Kopi |                | Rp 38,262,379  |
| 404               | Pendapatan Penjualan Soda Beverage      |                | Rp 23,710,610  |
| 405               | Pendapatan Penjualan Flavored Coffee    |                | Rp 32,171,000  |
| 406               | Pendapatan Penjualan Snack              |                | Rp 17,108,000  |
| 501               | Beban Utilitas (Wifi, Air, dan Listrik) | Rp 10,603,000  |                |
| 502               | Beban Gaji                              | Rp 36,400,000  |                |
| 503               | Beban Iuran Masyarakat                  | Rp 1,950,000   |                |
| 504               | Beban pajak                             | Rp 19,215,099  |                |
| 505               | Beban Pokok Penjualan                   | Rp 72,266,644  |                |
| 506               | Beban Penyusutan Peralatan              | Rp 22,711,662  |                |
|                   | Total                                   | Rp 251,977,651 | Rp 251,977,651 |

Figure 9. Trial Balance The Lust Coffee & Co

A trial balance is necessary for a business as data to prepare the final financial statements. The trial balance is derived from recording cash inflows and

outflows, which are then input into the general journal. Subsequently, the general journal entries are posted to the general ledger. Only then are the balances from each account in the general ledger transferred to the trial balance. According to the researcher's calculations, the balanced debit and credit amounts in the trial balance total Rp 251,977,651.

## CONCLUSION

After visiting and interviewing The Lust Coffee & Co(.), we found out their turnover was IDR 10 million. The Lust Coffee & Co(.) implements various strategies to maintain its existence, open more opportunities and overcome existing threats. Such as ensuring product quality by presenting premium flavor variants and choosing strategic places so that consumers can easily reach them even though they have the weakness of limited parking space, then opening up opportunities for owners to take advantage of digital marketing by maximizing social media. Meanwhile, the threat experienced by The Lust Coffee & Co(.) itself occurred due to competition in the cafe industry.

Our group did several things to analyze and find solutions to existing problems. Some of the things we did were analyze The Lust Coffee & Co(.) system, which turned out to have good systems and policies that made it easier for customers. Apart from that, the implementation of simple financial reporting uses Microsoft Excel. Human errors that occur can be mitigated if you are more careful in recording transactions, the authors also provide an overview of templates that can be used. Then it is recommended to use the Qasir application so that calculations are carried out more easily and efficiently.

## ACKNOWLEDGEMENT

This article is certainly not free from errors and can be further developed. This article can be completed smoothly not only the efforts of our group. We thank:

1. The Lust Coffee & Co who are willing to collaborate with us.
2. Audito Aji Anugrah, S.E., M.M. as our group's supervisor.
3. Fitri Oktariani, SE., MSA., AK. as a facilitator lecturer.
4. Rino Tam Cahyani, S.E., MSA as facilitator lecturer.
5. Bagas Brian Pratama, S.Tr.Ak., M.Tr.Ak. as a facilitator lecturer.

So that this article can be completed well and smoothly during the process. Hopefully this article can be useful for readers.

## REFERENCES

- Anisah, N., & Crisnata, H. F. (2021). Analisis Tingkat Literasi Keuangan Pengguna Fintech Payment OVO. JAD: Jurnal Riset Akuntansi & Keuangan Dewantara,

- 4(1), 46-58.  
<https://ejournal.stiedewantara.ac.id/index.php/JAD/article/download/752/360>
- Bado, B., Tahir, T., & Supatminingsih, T. (2023). Studi Social Climber Gen-Z dan Perilaku Ekonominya. *Journal of Economic Education and Entrepreneurship Studies*, 4(1), 503-526.  
<https://journal.unm.ac.id/index.php/JE3S/article/download/396/290/1446>
- Cimbniaga.co.id. 2023. 5 Jenis Laporan Keuangan Perusahaan dan Manfaatnya. <https://www.cimbniaga.co.id/id/inspirasi/bisnis/mengenal-laporan-keuangan-perusahaan-dan-fungsi-pentingnya/> Diakses 18 Juni 2024
- Direktorat Jenderal Kekayaan Negara. (n.d.). *Peraturan Menteri Keuangan Nomor 83/PMK.06/2016 tentang Tata Cara Pelaksanaan Pemanfaatan Barang Milik Negara*. Kementerian Keuangan Republik Indonesia.  
<https://www.djkn.kemenkeu.go.id/peraturan/detail/311>
- El Ghifari, L. F., & Supendi, M. (2024). Penerapan Strategi Digital Marketing Pada Usaha Mikro Kecil Menengah (UMKM) Waken Cafe. *Jurnal Niara*, 16(3), 504-512. <https://journal.unilak.ac.id/index.php/nia/article/download/15295/5835/>
- Handayani, S. R., & Arodhiskara, Y. (2022). Penyusunan Laporan Keuangan Berdasarkan SAK EKMK pada Usaha Mikro Kecil dan Menengah (UMKM). Penerbit NEM.  
<https://jurnal.ibik.ac.id/index.php/jabkes/article/download/1342/1133/5997>
- Idrus, I. I., & Manra, M. (2022). Perilaku Nongkrong Anak Muda Di Cafe (Studi Pada Pelanggan Coffee Shop Kedai Rakyat Di Watampone). *Sawerigading Journal of Sociology*, 1(2), 33-42. <https://ojs.unsamakassar.ac.id/sjs/article/view/146>
- Kementerian Koperasi dan Usaha Kecil dan Menengah Republik Indonesia. (2008, 4 Juli). *Undang-Undang Nomor 20 Tahun 2008 tentang Usaha Mikro, Kecil, dan Menengah*. Otoritas Jasa Keuangan. <https://ojk.go.id/waspada-investasi/id/regulasi/Pages/Undang-Undang-Nomor-20-Tahun-2008-tentang-Usaha,-Mikro,-Kecil,-dan-Menengah.aspx>
- Kirowati, D., & Amir, V. (2019). Implementasi Standar Akuntansi Keuangan Entitas Mikro, Kecil dan Menengah (SAK EMKM) pada laporan keuangan di era revolusi industri 4.0 (Studi kasus pada UMKM di Kota Madiun). *Jurnal AKSI (Akuntansi Dan Sistem Informasi)*, 4(1).  
<https://ejournal.stiesia.ac.id/jiaku/article/download/5398/791>
- Pranidia, I. S. & Fewidarto, P. D. (2021). Analisis Pengembangan Strategi Operasional Bisnis Cafe Hidden Yard Coffee and Kitchen dalam Memasuki Era New Normal. *IPB University Journal*, 5-6.  
<https://repository.ipb.ac.id/handle/123456789/111159>
- Purba, M. A. (2019). Analisis penerapan SAK EMKM pada penyusunan laporan keuangan umkm di KOTA BATAM. *Jurnal Akuntansi Bareleng*, 3(2), 55-63  
<https://ejournal.upbatam.ac.id/index.php/jab/article/view/1219>

- 
- Tanjung, R. A. B. (2022). Analisa Perkembangan UMKM Pada Usaha Cafe dan Prilaku Konsumen Pada Era Revolusi Industri 4.0 di Kota Medan. Jurnal Ilmiah Mahasiswa Ekonomi dan Bisnis [JIMEIS], 2(4).  
<https://jurnalmahasiswa.umsu.ac.id/index.php/jimeis/article/viewFile/1763/pdf>
- Wijanarko, S., & Gosal, M. E. (2024). Pengaruh Kualitas Pelayanan dan Fasilitas Terhadap Kepuasan Tamu Gardenia Cafe Shop di Sintesa Peninsula Hotel Manado. Jurnal Hospitaliti, 3(01).  
<http://stpmanado.ac.id/jurhos/index.php/jh/article/download/76/62/253>



© 2025 by authors. Content on this article is licensed under a Creative Commons Attribution 4.0 International license. (<http://creativecommons.org/licenses/by/4.0/>).