



Implementation of Cooperative Accountability in Managing Financial Reports at SMP Negeri 14 Binjai

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ABSTRACT

This study aims to explore how cooperatives in SMP Negeri 14 Binjai implement accountability in preparing financial reports. The researcher's observations found several obstacles faced by the cooperative. One of them is the lack of counseling from the Binjai Cooperative Office because the SMP Negeri 14 Binjai cooperative does not yet have a legal entity. However, prior to the formation of this cooperative, the previous experience of the Binjai 11 Public Middle School cooperative which was already a legal entity had learned about accountability. The preparation of financial reports in this cooperative is monitored by the chairman of the cooperative and the supervisor of the cooperative. Good accountability implementation will have an impact on the preparation of financial reports in accordance with Financial Accounting Standards for Entities Without Public Accountability (SAK ETAP). If human resources (HR) are able to prepare financial reports in accordance with SAK ETAP, then financial problems can be minimized, so that inspection and supervision of financial reports will be easier. This study uses qualitative research methods with primary data sources collected through interviews. The results showed that the financial reports at SMP Negeri 14 Binjai were compiled daily based on the income earned by the cooperative. The preparation of the financial statements is based on the application of basic standards and the balance sheet is prepared according to the simple accruals principle. The Semplas Sejahtera Cooperative, SMP Negeri 14 Binjai has presented its financial reports properly, as shown in the interviewees who stated that the cooperative's financial statements are presented in accordance with the transactions that occurred in one period. The presentation of these financial reports is related to cooperative finance and can be seen through the accountability reports submitted at the Annual Member Meeting (RAT) with assistance and supervision from supervisors.

Keywords: *Accountability, Cooperative, Financial Report*

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INTRODUCTION

The development and growth of cooperatives in Indonesia aims to maintain synergies with the institutional responsibilities of cooperatives towards the government and other business entities. Cooperatives show their unique characteristics in terms of accountability (Gu dkk., 2020). Along with the development of the business world, the issue of accountability is increasingly becoming a major concern. However, in today's modern business era, the application of accountability tends to focus more on conventional capitalism (Yau dkk., 2020). The lack of accountability and trust in traditional accounting is associated with the values of capitalism which are based on secular aspirations and a purely materialist orientation (Jamshed & Majeed, 2019). These traditional accounting principles only prioritize profit maximization with a secular and individualistic approach.(Buani, 2017)

Cooperatives are the form of enterprise that is most in line with Indonesia's economic democracy (Fróna dkk., 2019), in accordance with Article 33 Paragraph 1 of the 1945 Constitution which mandates that the economy is structured as a joint venture based on the principle of kinship (Myint dkk., 2020). According to Law Number 25 concerning Cooperatives, cooperatives are business entities whose members can be individuals or cooperative legal entities, and are also people's economic movements based on the principle of kinship. Therefore, cooperatives are expected to play a role as one of the main pillars in the Indonesian economy.(Paleni, 2016)

Cooperatives are business entities consisting of individuals or cooperative legal entities, and their activities are based on cooperative principles and as a people's economic movement based on the principle of kinship (Bombelli dkk., 2020). The development of cooperatives as business entities aims to strengthen and expand businesses and improve the quality of human resources, so that cooperative management needs to be carried out properly so that cooperative businesses can survive and develop (Cesar Da Silva dkk., 2021). Progress and success in managing the cooperative business can be seen from the cooperative's financial position and analysis of financial data from year to year (Yanthi, Prastiwi, & Triani, 2021).(Hermayani & Arif, 2022)

Based on the observations of researchers, there are several obstacles faced by the Binjai 14 Public Middle School Cooperative. One of these obstacles is the lack of counseling from the Binjai Cooperative Office because the cooperative does not yet have legal status (Jena dkk., 2020). However, before the formation of the Binjai 14 Public Middle School Cooperative, the previous cooperative, namely the Binjai 11 Public Middle School Cooperative which was already a legal entity, had studied accountability.

The financial reports in the cooperative are reviewed and monitored directly by the chairman of the cooperative and the supervisor of the cooperative (Messina dkk., 2020). Currently, the obstacle faced by the Binjai 14 Public Middle School Cooperative is delays in providing loans to members due to delays in monthly payments. The treasurer cannot immediately make deductions because Bank Sumut no longer accepts

cash transactions for these deductions (Van Der Zwaan & Dalla Longa, 2019). Therefore, the treasurer cannot provide loans directly because he has to wait for deposits from members. As a result, the financial reports at SMP Negeri 14 Binjai are currently experiencing unhealthy due to the slow turnover of capital.

RESEARCH METHODOLOGY

The method used in this research is a qualitative research method. Qualitative research positions the researcher as a key instrument in data collection and data interpretation (Olabi dkk., 2020). Commonly used data collection tools include direct observation, interviews, and document studies (Torn & Vaneker, 2019). The validity and reliability of the data is guaranteed through triangulation using an inductive method.(Agustia dkk., 2017) The results of qualitative research emphasize meaning rather than generalizations (Mekonnen dkk., 2019). Qualitative research is used when the problem is unclear, to understand hidden meanings, explore social interactions, develop theories, ensure the correctness of data, and research historical developments.

This research was conducted at SMP Negeri 14 Binjai which is located on Jl. Petai, Jati Utomo, Kec. North Binjai, Binjai City, North Sumatra (Hong dkk., 2019). The time of the research was carried out starting in April and obtaining approval from the relevant supervisor. Research informants are individuals or entities that can provide information. The research informants in this study were the Cooperative Management of SMP Negeri 14 Binjai itself, which consisted of several people as the main informants, namely the chairman, secretary, treasurer, and several members of the Cooperative at SMP Negeri 14 Binjai (Zost dkk., 2020). The selection of informants was done randomly when the researchers collected data. The number of informants to be examined in this study were 7 people, consisting of 4 members, chairman, treasurer and secretary.

In qualitative research, the researcher acts as an instrument or research tool. In this case, the researcher becomes a research instrument (Deng dkk., 2019). According to Sugiyono, in qualitative research, researchers must be validated to assess their readiness (Doelman dkk., 2020). As a research instrument, researchers need to understand qualitative research methods, have mastery in the field being studied, and be prepared to conduct research in the field. In this study, researchers conducted research by going directly to the location to interact with administrators at SMP Negeri 14 Binjai.

In general, data analysis in qualitative research moves inductively, namely from data/facts to higher abstractions, including synthesis and theory development if needed and supported by data (Tulloch dkk., 2019). This means that data analysis in qualitative research is more open and must be adjusted to the data/information available in the field, so that the analytical procedure is difficult to determine specifically from the start (Hardani et al., 2020).

The process of data analysis in qualitative research begins by observing and examining all available data from various sources, such as interviews, field notes, and documentation (Chen dkk., 2022). After that, the data is studied and reviewed, then data

reduction is carried out by doing abstraction.(Firda Zahriya & Isgiyarta, 2019) The data is then arranged in units and categorized by coding. The final stage is checking the validity of the data (Niu dkk., 2021). After this stage is completed, the data needs to be interpreted into a substantive theory using certain methods.

The process of analyzing qualitative data can be explained as follows (Kuebutornye dkk., 2020): Data reduction means summarizing, choosing the main things, focusing on the things that are important, looking for themes and patterns, and eliminating those that are deemed unnecessary (Scholten dkk., 2020). In data reduction, electronic tools can also be used to assist the process by considering certain aspects to facilitate data reduction.

After data reduction, the next stage is data display. Presentation of data is done through descriptions/descriptions, charts, relationships between categories and the like (Qu dkk., 2020). Presentation of data aims to facilitate understanding of what happened. If the hypothesis given is always supported by data found in the field, then the theory becomes based (Sankaran, 2019). This theory was discovered inductively based on data found in the field and tested through continuous data collection.(Herdiansah dkk., 2020)

Lastly, this process involves drawing conclusions and verification. Conclusions include the sequence of events, causality/causality, and other proportions. Conclusions in qualitative research may be able to answer the problem formulation from the start, but also may not, because the problems and problem formulations in qualitative research are temporary and will develop after research is carried out in the field (Fadli, 2021).

RESULT AND DISCUSSION

Based on the analysis carried out, it can be concluded that the Prosperous Semplas Cooperative at SMP Negeri 14 Binjai still uses a manual system in preparing financial reports (Barthel dkk., 2019). Recording of incoming and outgoing money is still done manually or by using a book to record all transactions. This finding was reinforced by the results of interviews with key informants who explained that the existing financial reporting system in the Sejahtera Cooperative at SMP Negeri 14 Binjai was not well organized.

There are still data discrepancies that are not listed in the balance sheet, even though this is the most important part of the financial statements. In addition, there are cooperative members who have principal deposit receivables but are not included in receivables . The Semplas Sejahtera Cooperative at SMP Negeri 14 Binjai is a savings and loan unit that was established in 2013 by collecting funds from all cooperative members in the form of savings and time investments, which are then distributed back to members who need loan funds.

The Semplas Sejahtera Cooperative at SMP Negeri 14 Binjai is an entity without significant accountability, because it has not registered itself as a public company and is only responsible for the funds of its members. Therefore, this cooperative needs to adjust the provisions in recording and presenting financial reports in accordance with

the Financial Accounting Standards for Entities Without Public Accountability (SAK ETAP). The application of paragraphs 3.2 and 3.3 of SAK ETAP states that an entity's financial statements must fairly present its financial position, financial performance and cash flows. The entity must also make an explicit and comprehensive statement regarding such compliance in the Notes to the Financial Statements.

SAK ETAP also states that an entity's financial statements must apply disclosures comparatively with the previous period, which include balance sheets, income statements, statements of changes in equity, cash flow statements, and notes to financial statements. The Semplas Sejahtera Cooperative at SMP Negeri 14 Binjai has implemented disclosure comparatively between 2020 and 2021.

In the discussion in this chapter, various rules stipulated in SAK ETAP will be discussed, including regarding the recognition and presentation of each item in the financial statements issued by the Sejahtera Cooperative at SMP Negeri 14 Binjai. The accounting cycle for the process of presenting financial statements consists of several stages, namely:

Identification Stage

The identification stage is the process of identifying transactions carried out by the company within a certain period. Identifying transaction evidence is also the first step in journal design. The steps in identification include identifying transaction characteristics, making standard journals, and designing journals based on standard journals. At this stage, transactions are identified from their source documents, the accounts affected by the transaction are determined and classified based on their type, whether the account experiences additions or decreases as a result of the transaction, and determines whether the transaction should be debited or credited to the account. Next, the transaction is entered into the journal. The function of the identification stage is to identify transactions from existing transaction evidence.

The Semplas Sejahtera Cooperative at SMP Negeri 14 Binjai has identified transactions in accordance with existing accounting standards, as explained in the previous sub-chapter, so no improvement is needed in identifying these transactions.

Recording Stage

In this recording stage, everything from transactions to companies in one period must be recorded and recorded, as well as compiled and made a journal (in the form of a general journal). A journal is a media for recording transactions chronologically in the form of debiting and crediting accounts along with the necessary explanations for these transactions.

In the journal, all transactions are recorded so that from the journal, all transactions that occur within the company can be identified (Hunt & Madhavaram, 2020). The journal book is designed in such a way that it can accommodate the explanation that accompanies the transaction because the journal book is a source of recording transactions into the general ledger accounts (Ebrahimi dkk., 2019). At the journalizing stage, the Semplas Prosperous Cooperative, SMP Negeri 14 Binjai has not

recorded transactions by making journals in the process of preparing its financial reports.

Recording transactions and accounting activities which basically use the cash basis method (only recorded when receiving or disbursing cash) makes the financial reports more likely to experience errors in the nominal values of some of the existing accounts. In SAK ETAP itself it is explained that the recognition method used must use the accrual basis method (recorded when the transaction occurs).

The classification stage is the stage of recording the general ledger from a general journal that exists in one period by classifying it by type into sequence to make it easier to present the data. One way that can be used as a guideline for recording transactions from the cooperative general journal to the general ledger is as follows:

- a. In the asset account group, if the account value increases, it is recorded on the debit side, whereas if the account value decreases, it is recorded on the credit side.
- b. In the debt/liability account group, if the account value increases, it is recorded on the credit side, whereas if the account value decreases, it is recorded on the debit side.
- c. In the capital account group, if the account value increases, it is recorded on the credit side, whereas if the account value decreases, it is recorded on the debit side.
- d. For revenue/sales accounts, if the account value increases, it is recorded on the credit side, whereas if the account value decreases, it is recorded on the debit side.
- e. In the expense account group, if the account value increases, it is recorded on the debit side, whereas if the account value decreases, it is recorded on the credit side. (Apriyana & Hasbi, 2020)

Based on the explanation above, the preparation of ledgers in the Semplas Prosperous Cooperative, SMP Negeri 14 Binjai does not meet the applicable accounting standards. Currently, the general ledger only consists of simple columns similar to the ordinary cash book used by the Sejahtera Cooperative, SMP Negeri 14 Binjai. Therefore, the researcher recommends making ledgers in accordance with SAK ETAP and accounting cycle standards in general. The following is the recommended format for the ledger:

Summarizing Stage

After going through the process of recording transactions in the journal and transferring information from the journal to the general ledger account through the posting process, the next step is the summary stage, which includes the following:

- a. Prepare Trial Balance

A trial balance is a list of accounts and their associated balances. The purpose of preparing a trial balance is to ensure the equality of the debit and credit columns in the trial balance. However, the similarity of these amounts does not guarantee that all balances in the trial balance show the correct amounts. There are visible

errors in the trial balance, which affect the equality of debits and credits, and invisible errors in the trial balance, which do not affect the equality of debits and credits. In preparing the trial balance at the Prosperous Semplas Cooperative, SMP Negeri 14 Binjai, the elements contained in SAK ETAP have been fulfilled. This can be seen from the inclusion of the column name of the account and trial balance (debits and credits). However, there are a number of things that need to be re-examined by the Semplas Prosperous Cooperative, SMP Negeri 14 Binjai regarding the recording of nominal values for each account. This is due to incompatibility with SAK ETAP in the use of the cash basis method. Therefore, it is necessary to readjust the nominal values of several accounts contained in the trial balance of the Semplas Sejahtera Cooperative, SMP Negeri 14 Binjai, such as inventory depreciation expense accounts, building depreciation costs, accumulated inventory depreciation, accumulated depreciation of buildings, and addition of other accounts. such as office supplies.

b. Adjusting journal entry

Analysis conducted on inventory depreciation expense, building depreciation expense, accumulated inventory depreciation, accumulated depreciation of buildings, and office equipment expenses, based on the results of interviews conducted by researchers, shows that the Semplas Prosperous Cooperative, SMP Negeri 14 Binjai does not make adjustments at the end of the accounting period for accounts -the account. Adjusting entries should be made at the end of the accounting period to record the updating of accounts and match expenses with revenues.

Overall, the presentation of the Sejahtera Cooperative Balance Sheet for SMP Negeri 14 Binjai is in accordance with SAK ETAP and meets the minimum postal requirements in preparing the balance. However, there are several things that need to be improved, especially in terms of mention.

The results of this interview are only as additional information that complements the results of the research and is not a research objective. The application of SAK ETAP to every cooperative should follow the SAK ETAP regulations issued by IAI. However, in reality, it is still difficult to fully implement these regulations due to the lack of outreach from IAI to cooperative parties regarding the preparation of cooperative financial standards. This information was obtained directly from the cooperative who complained about difficulties in fully implementing the SAK ETAP standard.

This can be seen from the absence of complete financial reports in accordance with SAK ETAP. There is only a balance sheet financial report in the Prosperous Semplas Cooperative, SMP Negeri 14 Binjai. However, the financial statements presented do not follow the form of financial statements that are in accordance with SAK ETAP, namely the form of a report on calculating the remaining

operating results. This is very different from the illustration recommended in SAK ETAP.

CONCLUSION

Implementation of Cooperative Accountability in the Preparation of Financial Reports at SMP Negeri 14 Binjai: Financial Reports at SMP Negeri 14 Binjai the daily financial reporting system is based on the income that the cooperative gets. In writing our own financial reports, we are always based on the application of basic standards in the writing of reports that we do. Writing a balance sheet with basic accruals is simple. In presenting the financial statements of the Sejahtera Sejahtera Cooperative, SMP Negeri 14 Binjai has presented its financial statements fairly. This is evidenced by the exposure of the informant who explained that the cooperative's financial statements have been presented in accordance with the transactions that have been carried out in one period. The presentation concerns cooperative finance. This can also be proven through the accountability report that has been carried out by the cooperative every year accompanied and supervised by supervisors at the annual member meeting (RAT). Obstacles in implementing cooperative accountability in preparing financial reports at SMP Negeri 14 Binjai: a) Lack of ability to carry out the accounting cycle; b) Lack of human resources in accordance with the field of work; c) The lack of participation from the Ministry of Cooperatives and SMEs as well as the Office of Cooperatives and SMEs in Binjai City in directly socializing and conducting training to cooperative managers and business actors in order to understand and implement Financial Accounting Standards for Entities Without Public Accountability (SAK ETAP) to cooperatives and the business he is running.

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