Masterpiece Journal Society Service Insight
e-ISSN: 3090-2185 *Page*: 366-380
Volume 2, Issue 1 (2026)

Preparation of Financial Statements for UMKM Cafe Kenza & Billiard Gowa through Audit Assistance for the Inventory, Warehousing, and Accounts Payable Cycles

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Abstract

Inadequate financial management and internal control remain common obstacles for many Micro, Small, and Medium Enterprises (MSMEs), including Cafe Kenza & Billiard. This situation results in incompletely documented transaction recording, uncontrolled inventory management, and financial reports not being prepared in accordance with accounting principles. Therefore, this Community Service activity aims to evaluate internal controls in the inventory, warehousing, and accounts payable payment cycles while also assisting in the preparation of simple financial reports. The activity was carried out on July 8–10, 2026, at Cafe Kenza & Billiard, Gowa Regency, using observation, interviews, documentation, and the Internal Control Questionnaire (ICQ). The data obtained were analyzed as the basis for preparing a list of accounts, general journal, ledger, trial balance, and income statement based on available transaction evidence. The results of the activity showed that internal control was still weak, indicated by the absence of an organizational structure, stock cards, inventory mutation recording, and adequate transaction evidence documentation. Nevertheless, the mentoring succeeded in increasing the owner's understanding of the importance of internal control and producing a more structured simple financial report. This activity demonstrates that accounting mentoring and internal control evaluation play a crucial role in improving the quality of financial governance and accountability in MSMEs.

***Keywords**: UMKM, Internal Control, Financial Reporting, Inventory, Financial Accounting Standar EMKM.*

1. Introduction

Micro, Small, and Medium Enterprises (MSMEs) are a key pillar of the Indonesian economy, making significant contributions to the country's Gross Domestic Product (GDP) and employment generation. Despite their strategic role, MSMEs continue to face fundamental challenges in financial management and accountability. One of the most common issues is the low level of accounting literacy, which limits business owners' ability to prepare objective and transparent financial statements (Pratiwi et al., 2024). A recurring problem is the mixing of personal and business finances, making it difficult for entrepreneurs to accurately measure business profitability and financial performance (Devaliya et al., 2025).

From an operational perspective, weaknesses in internal control are frequently concentrated within the inventory and accounts payable cycles. Many MSMEs operating in the food and beverage sector, including cafés, continue to manage inventory manually without adequate documentation. This practice increases the risk of transaction data loss, recording errors, and the inability to monitor inventory in real time (Pratiwi et al., 2024). Furthermore, the absence of proper segregation of duties and systematic internal audit procedures within warehouse operations often results in inventory discrepancies that reduce operational efficiency (Alfarisi & Yulikurniawati, 2025). Poorly documented accounts payable procedures also frequently create conflicts with suppliers and disrupt business cash flow (Syifa et al., 2025).

Despite these challenges, many MSMEs have not yet been able to prepare financial statements in accordance with the Financial Accounting Standards for Micro, Small, and Medium Entities (SAK EMKM). A study conducted by Tarigan et al. (2025) at Maurani Café in Simalungun Regency revealed that financial reporting remained relatively simple, focusing primarily on cash receipts and cash disbursements, without complying with the requirements of SAK EMKM. This condition was largely attributed to the business owner's limited understanding of financial reporting practices and insufficient time allocated for bookkeeping activities.

To address these issues, the Indonesian government introduced the Financial Accounting Standards for Micro, Small, and Medium Entities (SAK EMKM) to simplify financial reporting for MSMEs. However, practical implementation remains limited because many business owners perceive accounting as a complex and time-consuming activity (Putra & Kholilah, 2023). Several community service programs have demonstrated that mentoring in inventory cycle auditing and the implementation of SAK EMKM supported by structured technological systems can significantly improve the accuracy of financial position reports and inventory management efficiency (Pratiwi et al., 2024; Widakso et al., 2023).

Financial management problems are also commonly observed among MSMEs operating in the food and beverage industry, where transaction volumes are relatively high. Activities such as purchasing raw materials, storing inventory, utilizing production inputs, and settling supplier payments require effective internal control systems to minimize recording errors and asset losses. Wahyuni et al. (2026) explained that weaknesses in transaction management and financial documentation hinder the preparation of reliable financial statements within MSMEs. Similar findings were reported in a mentoring program involving a donut-based MSME, where improving entrepreneurs' capacity to prepare structured financial reports was essential for utilizing financial information as a basis for business development (Wahyuni et al., 2026).

In addition to transaction recording, the adoption of simplified accounting standards remains a significant challenge for MSME owners. SAK EMKM was specifically developed to assist MSMEs in producing financial statements that are understandable and relevant to users' needs. Nevertheless, its implementation continues to face several obstacles, including limited accounting knowledge, inadequate human resources, and the absence of consistent bookkeeping practices. Studies by Devaliya et al. (2025) and Pratiwi et al. (2024) indicate that continuous mentoring is essential to enable MSMEs to implement financial reporting practices in accordance with applicable accounting standards.

These findings suggest that the challenges faced by MSMEs extend beyond their ability to produce goods or deliver services. They also involve their capacity to manage financial information effectively and establish sound operational control systems. Reformulating financial recording systems has been shown to improve business accountability by enhancing both bookkeeping procedures and the quality of financial information presented (Wahyuni et al., 2026). Therefore, improvements in financial administration should be implemented gradually through education, mentoring, and the adoption of accounting systems tailored to the characteristics of MSMEs.

The effectiveness of internal control is a critical factor in ensuring the reliability of accounting information, particularly for businesses with intensive inventory activities and supplier payment transactions. Controls over goods receipt, raw material storage, inventory recording, and payment authorization can significantly reduce the risks of inventory losses and financial reporting errors. Through a community assistance program conducted at Wahyu Aluminium MSME, Wahyuni et al. (2026) demonstrated that more structured transaction management contributes to improved business accountability and administrative discipline.

Cafe Kenza & Billiard in Gowa Regency represents one MSME experiencing similar challenges. Preliminary observations revealed that inventory management remains highly conventional, with no inventory cards or clearly defined organizational structure to allocate warehouse responsibilities. Likewise, accounts payable are recorded sporadically, creating the potential for irregularities in the payment cycle. These conditions highlight the urgent need for a community service initiative focusing on assistance in auditing the inventory cycle, warehouse management, and accounts payable payment cycle.

Based on these circumstances, this community service program was conducted under the title "Preparation of Financial Statements for Cafe Kenza & Billiard MSME through Assistance in Auditing the Inventory Cycle, Warehouse Management, and Accounts Payable Payment Cycle." The program aims to assist business owners in preparing financial statements in accordance with SAK EMKM, strengthen internal control systems across key operational cycles, and improve the quality of financial information to support business sustainability and long-term development.

2. Research Methods

2.1 Research Design

This study employed a qualitative descriptive case study integrated with a community service (PkM) approach. The study was designed to evaluate the effectiveness of internal controls and provide accounting assistance in preparing financial statements for an MSME based on the Financial Accounting Standards for Micro, Small, and Medium Entities (SAK EMKM). A case study approach was selected because it enables an in-depth investigation of accounting practices, internal control systems, and financial reporting within the actual operational environment of the business.

2.2 Research Site and Period

The study was conducted at Cafe Kenza & Billiard, located in Tetebatu Village, Pallangga District, Gowa Regency, South Sulawesi, Indonesia. The community service activities were implemented from 8–10 July 2026. The MSME was selected because preliminary observations indicated several weaknesses in inventory management, warehousing practices, accounts payable administration, and financial reporting that required systematic evaluation and mentoring.

2.3 Participants and Objects of the Study

The primary participant in this study was the owner of Cafe Kenza & Billiard, who is directly responsible for business operations, inventory purchasing, financial management, and accounting records. The objects of the study included:

- Internal control over the inventory cycle;
- Internal control over warehousing activities;
- Internal control over accounts payable payment procedures; and
- The preparation of financial statements based on SAK EMKM.

2.4 Data Collection Techniques

Data were collected using multiple qualitative techniques to ensure the credibility and completeness of the findings.

2.4.1 Interviews

Semi-structured interviews were conducted with the business owner to obtain comprehensive information regarding operational activities, financial management practices, inventory purchasing procedures, warehousing operations, accounts payable management, and the preparation of financial reports.

2.4.2 Observation

Direct observations were carried out to examine business activities, including inventory receipt, storage procedures, inventory utilization, payment mechanisms, bookkeeping practices, and document management. Observation enabled the researchers to compare actual practices with information obtained during interviews.

2.4.3 Documentation

Supporting documents were collected and analyzed, including purchase invoices, payment receipts, bank transaction records, bookkeeping reports, operational expenditure records, and other available accounting documents covering the May–June 2026 reporting period.

2.5 Internal Control Audit Instrument

The effectiveness of internal control was evaluated using an Internal Control Questionnaire (ICQ) developed based on generally accepted internal control principles. The questionnaire consisted of three operational cycles:

1. Inventory Cycle
    - Purchasing procedures
    - Inventory receipt
    - Inventory recording
    - Stock card utilization
    - Stock-taking procedures
2. Warehousing Cycle
    - Warehouse organization
    - Storage procedures
    - Inventory movement documentation
    - Physical safeguarding of inventory
    - Warehouse standard operating procedures (SOPs)
3. Accounts Payable Cycle
    - Debt authorization
    - Payment scheduling
    - Payment documentation
    - Debt recording
    - Payment reconciliation

Each item was evaluated using Yes/No responses, followed by qualitative explanations describing the strengths and weaknesses of the existing control system.

2.6 Community Service Intervention

Following the internal control evaluation, accounting mentoring was provided to improve financial administration and reporting. The mentoring activities consisted of several stages:

1. Identifying and classifying financial transactions;
2. Developing a Chart of Accounts (CoA) suitable for the MSME;
3. Preparing the General Journal;
4. Posting journal entries to the General Ledger;
5. Preparing the Trial Balance;
6. Preparing the Income Statement based on SAK EMKM principles; and
7. Providing recommendations to improve inventory management, warehouse administration, and accounts payable control.

The mentoring process emphasized practical implementation to enable the business owner to independently maintain accounting records after the completion of the program.

2.7 Data Analysis

The collected data were analyzed using the interactive qualitative analysis model proposed by Miles, Huberman, and Saldaña, consisting of four stages:

1. Data Collection, through interviews, observations, documentation, and ICQ assessment;
2. Data Reduction, by selecting and organizing information relevant to internal control and financial reporting;
3. Data Display, by presenting findings in descriptive narratives, tables, and accounting reports; and
4. Conclusion Drawing and Verification, by interpreting the findings and formulating recommendations for improving financial governance and accounting practices.

The accounting data obtained during the mentoring process were analyzed descriptively to assess the completeness of financial records and evaluate compliance with the basic principles of SAK EMKM.

2.8 Research Validity

To enhance the credibility and trustworthiness of the findings, this study employed methodological triangulation and source triangulation. Information obtained through interviews was verified using direct observations and supporting accounting documents. In addition, member checking was conducted by discussing the preliminary findings and recommendations with the business owner to ensure that the interpretations accurately reflected the actual operational conditions of Cafe Kenza & Billiard.

3. Results and Discussion

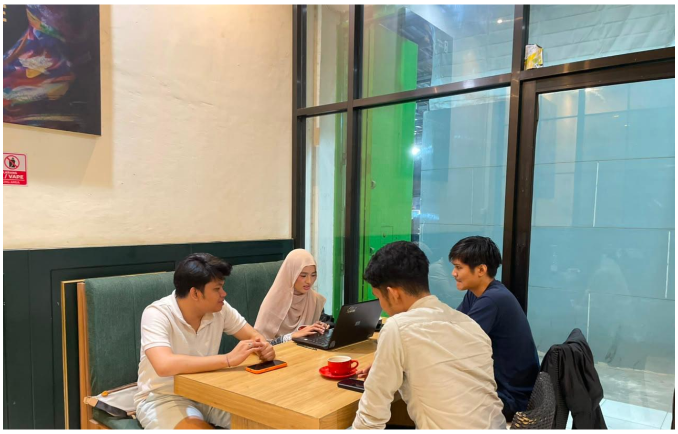
3.1 Business Profile and Initial Assessment

The community service program commenced with a preliminary assessment involving direct observation and semi-structured interviews with the owner of Cafe Kenza & Billiard. This stage was intended to obtain a comprehensive understanding of the enterprise's operational characteristics, financial management practices, organizational structure, inventory management system, and accounting procedures. In addition, the preliminary assessment served as the basis for evaluating the effectiveness of internal controls and identifying accounting issues that required improvement before preparing financial statements in accordance with the Financial Accounting Standards for Micro, Small, and Medium Entities (SAK EMKM). Interviews conducted on 8 July 2026 revealed that the business was established in 2021 under the name Warkop Kenza. Driven by increasing customer demand and business expansion, the enterprise was renovated and rebranded as Cafe Kenza in 2024. Subsequently, in 2025, the owner expanded the business by introducing billiard facilities, leading to the current business identity as Cafe Kenza & Billiard. This business development reflects the enterprise's ability to respond to market opportunities while simultaneously increasing the complexity of its operational and financial management processes. Field observations further indicated that the enterprise currently employs 11 permanent employees responsible for daily operational activities. Despite its operational growth, the business has not yet established a formal organizational structure. Employee responsibilities are assigned directly by the owner according to operational needs, resulting in overlapping duties and the absence of segregation of responsibilities. The owner simultaneously performs managerial, administrative, accounting, purchasing, and financial decision-making functions. Such concentration of responsibilities increases operational risk and weakens the effectiveness of internal control, particularly in inventory management and financial reporting.

The assessment also showed that accounting records have been maintained using a spreadsheet application since 2022 through a commercially available bookkeeping template. Although daily income and expenditure transactions are recorded regularly, the accounting system remains limited to cash inflows and outflows and has not yet produced complete financial statements consistent with SAK

EMKM requirements. Consequently, the available financial information is insufficient to support comprehensive business performance evaluation and strategic decision-making. Cash management practices also require considerable improvement. Although the enterprise has established a corporate bank account supported by legal business registration, interview findings revealed that the owner routinely transfers the remaining balance from the business account to a personal account at approximately 10:00 p.m. every evening. This practice indicates that business and personal finances are not fully separated, thereby reducing the reliability of accounting information and increasing the risk of inaccurate financial reporting. Overall, the preliminary assessment demonstrates that while Cafe Kenza & Billiard has experienced significant business growth, its accounting system and internal control practices have not developed proportionally. Similar conditions have been reported in many Indonesian MSMEs, where business expansion is often accompanied by limited improvements in financial governance, documentation, and accounting systems. Therefore, strengthening internal controls and improving financial reporting practices constitute essential prerequisites for ensuring sustainable business development and enhancing organizational accountability.

Figure 1. Initial Observation, Interview Session, and Internal Control Questionnaire (ICQ) Assessment Conducted with the Owner of Cafe Kenza & Billiard.



Following the preliminary assessment, the research team evaluated the effectiveness of the existing internal control system using the Internal Control Questionnaire (ICQ). The first stage focused on assessing the enterprise's general organizational and accounting practices. The evaluation covered legal status, organizational structure, employee responsibilities, accounting practices, financial reporting, and cash management procedures.

Table 1. Internal Control Questionnaire (ICQ): General Business Information

No.	Question	Yes	No	Audit Findings
1	Does the business have a business establishment deed or legal business registration?	✓		The business has a notarized establishment deed and operates using a bank account registered under the business name.
2	Does the business have a formal written organizational structure?		✓	The business does not yet have a formally documented organizational structure.

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e-ISSN: 3090-2185 *Page*: 366-380
Volume 2, Issue 1 (2026)

3	Does the business employ a fixed number of employees?	✓		The business employs 11 permanent employees.
4	Is there a clear segregation of duties and responsibilities among employees?		✓	Duties and responsibilities are assigned verbally according to daily operational needs.
5	Is there a dedicated accounting or finance function?		✓	Financial records are prepared directly by the business owner.
6	Are financial statements prepared on a regular basis?	✓		Financial records are maintained using a spreadsheet template purchased online since 2022.
7	Are the financial statements prepared in accordance with SAK EMKM?		✓	Financial records are limited to cash receipts and cash disbursements and have not yet complied with SAK EMKM.
8	Are business bank accounts separated from the owner's personal bank account?	✓		The business uses a dedicated business bank account; however, the account balance is routinely transferred to the owner's personal account every evening at approximately 10:00 p.m. (WITA).

The ICQ results presented in Table 1 indicate that Cafe Kenza & Billiard has fulfilled several fundamental business requirements, including legal business registration, the use of a corporate bank account, routine bookkeeping practices, and a stable workforce consisting of eleven employees. These findings demonstrate that the enterprise has established a basic operational foundation necessary for business continuity. Nevertheless, several significant weaknesses remain evident. The absence of a formal organizational structure, inadequate segregation of duties, and the lack of dedicated accounting personnel reduce the effectiveness of internal control. Furthermore, financial reporting remains limited to recording cash receipts and disbursements, preventing the preparation of comprehensive financial statements that comply with SAK EMKM. Another critical issue concerns the transfer of business funds into the owner's personal account, indicating that the separation between business and personal finances has not been consistently implemented.

From an internal control perspective, these findings suggest that financial governance remains highly centralized, with most operational and financial decisions controlled directly by the owner. Although this management style may be practical for small enterprises, it increases the likelihood of human error, weakens accountability, and limits the reliability of financial information. Previous studies have similarly reported that the absence of organizational structure, segregation of duties, and standardized accounting procedures represents one of the most common internal control weaknesses among Indonesian MSMEs (Pratiwi et al., 2024; Devaliya et al., 2025; Wahyuni et al., 2026). Consequently, strengthening governance mechanisms should become a strategic priority before implementing more advanced accounting systems. The findings from the preliminary assessment subsequently served as the foundation for evaluating internal controls across three critical operational cycles, namely the inventory cycle, warehousing cycle, and accounts payable cycle, which are discussed in the following sections.

3.2 Internal Control Evaluation

3.2.1 Inventory Cycle Assessment

Following the preliminary assessment of the enterprise, the research team evaluated the effectiveness of the inventory cycle using the Internal Control Questionnaire (ICQ). Inventory management represents one of the most critical operational activities within food and beverage MSMEs because raw materials constitute a significant proportion of operational costs. Consequently, an effective inventory control system is essential for ensuring operational efficiency, preventing inventory losses, and producing reliable financial information. The evaluation revealed that procurement activities at Cafe Kenza & Billiard generally follow routine operational requirements. Purchases are made either directly by the owner or by employees assigned to procurement activities, while most suppliers consist of long-term business partners, particularly CV Salam Sukses Mandiri and PT Tiga Poetra Indonesia. Establishing relationships with permanent suppliers contributes positively to procurement consistency and facilitates business operations through predictable purchasing procedures and stable product availability. However, despite these positive practices, several significant weaknesses were identified throughout the inventory cycle.

Table 2. Internal Control Questionnaire (ICQ): Inventory Cycle Audit Checklist

No.	Question	Yes	No	Audit Findings
1	Is there a standard procedure for purchasing raw materials?	✓		Raw materials are purchased based on operational requirements.
2	Do raw material purchases require the owner's approval?	✓		Most purchases are approved or acknowledged by the owner.
3	Are purchases made only from designated suppliers?	✓		Most purchases are made from **CV Salam Sukses Mandiri** and **PT Tiga Poetra Indonesia**.
4	Is every purchase supported by complete transaction documentation?		✓	Some supporting documents have been lost or were unintentionally discarded by employees after the transactions were completed.
5	Are goods inspected upon receipt?	✓		Goods are visually inspected by the owner or designated employees upon delivery.
6	Is a Goods Receipt Report (GRR) prepared for received inventory?		✓	No formal goods receipt documentation is available.
7	Is an inventory stock card maintained?		✓	The business has not implemented an inventory stock card system.
8	Is a periodic physical inventory count (stocktaking) conducted?		✓	Physical inventory counts are not performed regularly.
9	Are purchasing, receiving, and inventory storage responsibilities segregated?		✓	These responsibilities are performed interchangeably by the owner or employees depending on operational conditions.
10	Are inventory movements systematically recorded?		✓	No inventory movement records are maintained.

The ICQ results indicate that the enterprise has implemented only limited preventive controls over inventory transactions. Although purchasing activities generally require the owner's approval and incoming goods are visually inspected upon receipt, supporting documentation remains incomplete. Several purchase invoices and transaction receipts were unavailable because employees had unintentionally discarded them after purchases were completed. The absence of complete source documents substantially reduces the reliability of accounting records and limits the auditor's ability to verify inventory transactions. Another important finding concerns inventory recording procedures. Cafe Kenza & Billiard has not yet implemented inventory stock cards, inventory movement records, or periodic stocktaking (stock opname). Consequently, inventory balances cannot be reconciled between physical quantities and accounting records. Inventory usage is monitored primarily through direct observation by employees rather than through systematic documentation.

From an internal control perspective, these findings indicate weaknesses in several fundamental control components, particularly documentation, authorization, physical control, and monitoring activities. The absence of inventory movement records significantly increases the risk of inventory shortages, recording errors, spoilage, and unauthorized inventory usage. Moreover, management cannot accurately determine inventory turnover rates, reorder levels, or inventory carrying costs, all of which are essential indicators for effective operational decision-making. Another critical weakness identified during the assessment is the absence of segregation of duties. Purchasing, receiving, inventory storage, and inventory utilization are frequently performed by the same individual, depending on operational requirements. Such overlapping responsibilities substantially increase the opportunity for fraud, misappropriation of assets, and undetected recording errors. According to the COSO Internal Control Framework, segregation of duties represents one of the most important preventive control mechanisms for reducing operational risk and strengthening organizational accountability.

The lack of formal receiving procedures further contributes to weaknesses within the inventory cycle. No Goods Receiving Report (GRR) or equivalent documentation is prepared when inventory arrives from suppliers. As a result, management cannot independently verify whether purchased quantities correspond to supplier invoices or purchase requests. This condition limits audit traceability and reduces confidence in inventory records. The findings also indicate that inventory management remains highly dependent on the owner's direct supervision. Although close managerial involvement may be effective in small businesses, such informal supervision cannot substitute for standardized internal control procedures. As business operations expand, reliance on personal supervision alone becomes increasingly inefficient and exposes the enterprise to higher operational risks. These findings are consistent with previous studies examining accounting practices among Indonesian MSMEs. Pratiwi et al. (2024) reported that many MSMEs continue to manage inventory manually without structured recording systems, resulting in weak inventory accountability and unreliable financial information. Similarly, Alfarisi and Yulikurniawati (2025) found that inadequate warehouse documentation and the absence of inventory monitoring significantly reduce operational efficiency while increasing inventory discrepancies. Widakso et al. (2023) further emphasized that the implementation of SAK EMKM requires systematic documentation of inventory transactions to improve the quality of financial reporting and business accountability.

During the mentoring program, the research team introduced several practical improvements designed to strengthen inventory control. First, the owner was advised to implement a stock card system for monitoring inventory receipts, usage, and remaining balances. Second, all procurement transactions should be supported by complete purchase documentation and archived systematically to facilitate future audits and financial reporting. Third, periodic physical inventory counts (stock opname) should be conducted at least once every month to verify inventory balances recorded in accounting records. Finally, responsibilities for purchasing, receiving, storing, and issuing inventory should gradually be assigned to different employees to strengthen segregation of duties and reduce operational risks.

The implementation of these recommendations is expected to improve inventory accuracy, enhance financial reporting reliability, reduce unnecessary inventory losses, and strengthen the overall internal control system. More importantly, effective inventory management will provide more accurate accounting information required for preparing financial statements in accordance with SAK EMKM, thereby supporting better managerial decision-making and long-term business sustainability. Overall, the inventory cycle assessment demonstrates that although procurement activities operate relatively effectively from an operational perspective, significant deficiencies remain in documentation, monitoring, inventory recording, and segregation of duties. These weaknesses limit the effectiveness of internal control and reduce the reliability of accounting information. Therefore, strengthening inventory control should become one of the primary priorities in improving the financial governance of Cafe Kenza & Billiard before implementing a more comprehensive accounting information system.

3.2.2 Warehousing Cycle Assessment

Effective warehouse management constitutes an essential component of the internal control system because it ensures that inventory is stored securely, accurately recorded, and readily available for operational activities. For food and beverage MSMEs, warehouse controls are particularly important due to the perishable nature of raw materials, the frequency of inventory movements, and the direct relationship between inventory availability and service quality. Therefore, an effective warehousing system not only protects business assets but also supports operational efficiency and the reliability of financial reporting. Following the inventory cycle assessment, the research team evaluated warehouse management practices using the Internal Control Questionnaire (ICQ). The evaluation focused on storage facilities, inventory documentation, physical safeguarding procedures, inventory movement recording, employee responsibilities, and warehouse operating procedures.

Table 3. Internal Control Questionnaire (ICQ): Warehousing Cycle Audit Checklist

No.	Question	Yes	No	Audit Findings
1	Is there a dedicated warehouse or storage room?		✓	Inventory is stored in the café kitchen area.
2	Are inventory items organized according to their categories or types?	✓		Inventory is arranged based on operational requirements.
3	Is a warehouse inventory stock card maintained?		✓	No warehouse stock card is available.
4	Are incoming inventory items systematically recorded?		✓	Incoming inventory is not formally recorded.
5	Are outgoing inventory items systematically recorded?		✓	Outgoing inventory is not formally recorded.
6	Is access to the storage area restricted?		✓	There are no formal access restrictions to the storage area.
7	Is there a designated employee responsible for inventory management?	✓		Specific employees are assigned to manage inventory.
8	Are periodic physical inventory inspections conducted?		✓	Physical inventory inspections are not conducted regularly.
9	Is there a written Standard Operating Procedure (SOP) for warehouse management?		✓	No written Standard Operating Procedure (SOP) is available.
10	Are the storage conditions considered adequately secure?	✓		Inventory is stored in the café kitchen area, which is used for daily operations and is considered sufficiently secure.

The assessment results indicate that warehouse management at Cafe Kenza & Billiard remains relatively simple and is primarily designed to support daily operational activities rather than systematic inventory control. The enterprise does not maintain a dedicated warehouse facility. Instead, raw materials are stored directly in the kitchen area where food and beverage preparation takes place. Although this arrangement enables employees to access inventory efficiently during business operations, it also increases the risk of inventory damage, loss, contamination, and unauthorized usage because storage and production activities occur within the same physical space. The evaluation further revealed that inventory is generally organized according to operational needs and product categories. Employees responsible for food preparation are familiar with the location of frequently used materials, allowing daily operations to proceed without significant disruption. Nevertheless, inventory organization remains informal because there is no standardized storage layout or documented warehouse management procedure.

One of the most significant weaknesses identified during the assessment is the absence of warehouse stock cards and inventory movement records. Goods entering and leaving storage are not documented systematically, making it impossible to determine real-time inventory balances or identify inventory discrepancies. Consequently, inventory control relies almost entirely on employees' memory and the owner's direct supervision rather than on verifiable accounting records. The evaluation also found that access to stored inventory is not formally restricted. Since the kitchen functions simultaneously as the storage area, several employees can freely access raw materials during daily operations. While this arrangement is common among small enterprises, unrestricted access increases the possibility of inventory shrinkage, recording errors, and unauthorized consumption of inventory. From an internal control perspective, restricting access to valuable assets represents an important preventive control mechanism that reduces opportunities for asset misappropriation.

Another important finding concerns the absence of written Standard Operating Procedures (SOPs) governing warehouse activities. Inventory receipt, storage, issuance, and physical inspection are performed based primarily on employee experience rather than documented operational guidelines. The absence of standardized procedures may result in inconsistent practices among employees and increase operational inefficiencies as the business continues to expand. Similarly, periodic physical inventory verification is not performed routinely. Inventory levels are generally estimated visually when employees identify shortages during daily operations. This practice prevents management from identifying discrepancies between physical inventory and accounting records at an early stage and limits the effectiveness of inventory monitoring. Periodic stock verification is widely recognized as one of the most important detective control activities because it enables organizations to identify inventory losses, recording errors, damaged goods, and obsolete inventory before they significantly affect financial performance.

Despite these weaknesses, several positive practices were also identified during the assessment. Specific employees have been assigned responsibility for monitoring inventory availability during daily operations, indicating the owner's awareness of the importance of inventory supervision. Furthermore, the overall storage environment is considered sufficiently safe to support routine business activities, with raw materials stored in appropriate locations within the operational area. However, these informal practices should be strengthened through documented procedures and standardized inventory controls to improve organizational accountability. From the perspective of the COSO Internal Control Framework, the warehousing system demonstrates weaknesses primarily within the components of control activities, information and communication, and monitoring. Control activities remain largely informal, inventory information is not adequately documented, and monitoring relies on visual inspection rather than systematic verification. Consequently, management has limited access to reliable information regarding inventory availability, inventory turnover, and inventory losses.

The findings of this study are consistent with previous research on warehouse management within MSMEs. Alfarisi and Yulikurniawati (2025) emphasized that ineffective warehouse management significantly reduces inventory efficiency and contributes to operational losses due to inaccurate inventory records. Likewise, Pratiwi et al. (2024) reported that many Indonesian MSMEs continue to operate without formal inventory documentation, resulting in poor financial reporting quality and weak internal accountability. Furthermore, Wahyuni et al. (2026) demonstrated that structured inventory management practices and standardized documentation substantially improve administrative order, financial accountability, and business sustainability among MSMEs. Based on the assessment findings, several practical recommendations were provided during the mentoring program. First, the enterprise should establish a simple warehouse administration system by introducing warehouse stock cards and inventory movement forms for recording incoming and outgoing goods. Second, although constructing a separate warehouse may not currently be economically feasible, the existing storage area should be reorganized by categorizing inventory according to product type and assigning designated storage locations. Third, access to inventory should be limited to authorized personnel to reduce unnecessary inventory handling and strengthen physical control over business assets.

The research team also recommended the development of concise Standard Operating Procedures (SOPs) covering inventory receipt, storage, issuance, physical inspection, and documentation. These procedures should be simple enough for implementation within a small enterprise while ensuring consistency across operational activities. Finally, monthly stock opname should be conducted and documented to reconcile physical inventory balances with accounting records, thereby improving inventory accuracy and supporting the preparation of reliable financial statements. Overall, the warehousing assessment demonstrates that the enterprise possesses an operationally functional inventory storage system but lacks the administrative controls required to support effective internal control and financial accountability. Strengthening warehouse documentation, implementing standardized operating procedures, restricting inventory access, and introducing periodic physical inventory verification will substantially improve inventory governance while supporting compliance with SAK EMKM. These improvements will also provide more reliable accounting information for managerial decision-making and contribute to the long-term sustainability of Cafe Kenza & Billiard.

3.3 Financial Statement Preparation Based on SAK EMKM

Following the internal control assessment, the community service team collected all available financial transaction evidence for the May–June 2026 accounting period. The documents included raw material purchase invoices from CV Salam Sukses Mandiri, coffee bean and café equipment purchases from PT Tiga Poetra Indonesia, and records of revenues and operational expenditures maintained by the business owner. Because several supporting documents had been lost or discarded during daily operations, only verifiable transactions were used in preparing the financial statements. The preparation process followed the accounting cycle prescribed by SAK EMKM, beginning with transaction identification, account classification, journalizing, ledger posting, trial balance preparation, and finally the preparation of the income statement. This mentoring process was intended not only to produce financial statements but also to improve the owner's understanding of systematic accounting practices.

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Figure 2. Financial Statement Preparation Process

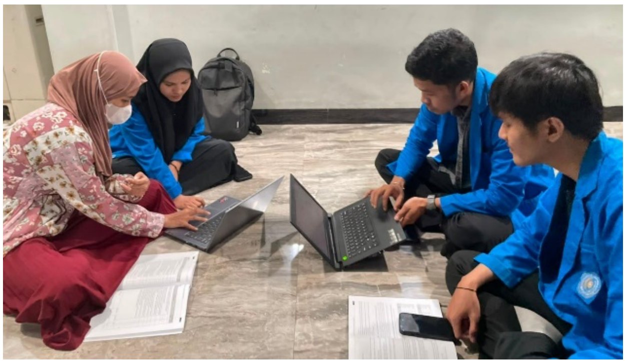

Figure 2. The mentoring team identifying accounts and preparing the financial statements for the May–June 2026 accounting period.

3.3.1 Development of the Chart of Accounts

The first stage involved designing a simple Chart of Accounts (CoA) tailored to the operational characteristics of Cafe Kenza & Billiard. The account classification simplifies the recording process and facilitates the preparation of standardized financial reports in accordance with SAK EMKM.

Table 5. Chart of Accounts

Account Code	Account Name
111	Cash
112	Bank BNI
113	Bank Mandiri
114	Raw Material Inventory
121	Cafe Equipment
411	Cafe & Billiard Revenue
511	Salary Expense
512	Electricity Expense
513	Cafe & Billiard Operating Expense

The establishment of a structured chart of accounts represents an important improvement because previously the business only recorded cash inflows and outflows without categorizing transactions into specific accounting accounts. Such classification enables more reliable financial reporting and supports managerial decision-making.

3.3.2 Journalizing Business Transactions

After account classification, all available transactions were recorded in the general journal using the double-entry bookkeeping system. Journal entries were prepared based solely on verified supporting documents to ensure the reliability of financial information.

Table 6. General Journal for the May–June 2026 Accounting Period

Date	Account Description	Ref.	Debit (IDR)	Credit (IDR)
06 May 2026	Raw Material Inventory	114	308,900	–
	Bank BNI	112	–	308,900
07 May 2026	Raw Material Inventory	114	297,500	–
	Bank BNI	112	–	297,500
08 May 2026	Raw Material Inventory	114	124,100	–
	Bank BNI	112	–	124,100

10 May 2026	Café Equipment	121	1,181,003	–
	Bank Mandiri	113	–	1,181,003
14 May 2026	Raw Material Inventory	114	120,600	–
	Bank BNI	112	–	120,600
16 May 2026	Raw Material Inventory	114	124,100	–
	Bank BNI	112	–	124,100
28 May 2026	Café Equipment	121	1,065,500	–
	Bank Mandiri	113	–	1,065,500
30 May 2026	Raw Material Inventory	114	332,000	–
	Bank BNI	112	–	332,000
31 May 2026	Salary Expense	511	20,000,000	–
	Cash	111	–	20,000,000
31 May 2026	Electricity Expense	512	7,500,000	–
	Cash	111	–	7,500,000
31 May 2026	Café & Billiard Operating Expense	513	17,000,000	–
	Cash	111	–	17,000,000
08 June 2026	Raw Material Inventory	114	435,999	–
	Bank Mandiri	113	–	435,999
09 June 2026	Raw Material Inventory	114	93,200	–
	Bank BNI	112	–	93,200
15 June 2026	Raw Material Inventory	114	214,200	–
	Bank BNI	112	–	214,200
17 June 2026	Raw Material Inventory	114	153,900	–
	Bank BNI	112	–	153,900
30 June 2026	Salary Expense	511	21,000,000	–
	Cash	111	–	21,000,000
30 June 2026	Electricity Expense	512	8,000,000	–
	Cash	111	–	8,000,000
30 June 2026	Café & Billiard Operating Expense	513	16,500,000	–
	Cash	111	–	16,500,000

The journalization process transformed previously scattered financial records into systematic accounting information. Every purchase of inventory, acquisition of equipment, salary payment, electricity payment, and operational expenditure was recorded chronologically, thereby improving transaction traceability and financial accountability.

3.3.3 Posting to the General Ledger

The journal entries were subsequently posted into the general ledger to determine the balance of each account. The ledger summarizes all transactions affecting individual accounts and serves as the primary source for preparing financial statements.

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Table 7. General Ledger

Account 111 – Cash

Date	Description	Ref	Debit (IDR)	Credit (IDR)	Balance (IDR)
May 31	Salary Expense	GJ	–	20,000,000	(20,000,000)
May 31	Electricity Expense	GJ	–	7,500,000	(27,500,000)
May 31	Café & Billiard Operating Expense	GJ	–	17,000,000	(44,500,000)
June 30	Salary Expense	GJ	–	21,000,000	(65,500,000)
June 30	Electricity Expense	GJ	–	8,000,000	(73,500,000)
June 30	Café & Billiard Operating Expense	GJ	–	16,500,000	(90,000,000)

Account 112 – BNI Bank

Date	Description	Ref	Debit (IDR)	Credit (IDR)	Balance (IDR)
May 6	Inventory Purchase	GJ	–	308,900	(308,900)
May 7	Inventory Purchase	GJ	–	297,500	(606,400)
May 8	Inventory Purchase	GJ	–	124,100	(730,500)
May 14	Inventory Purchase	GJ	–	120,600	(851,100)
May 16	Inventory Purchase	GJ	–	124,100	(975,200)
May 30	Inventory Purchase	GJ	–	332,000	(1,307,200)
June 9	Inventory Purchase	GJ	–	93,200	(1,400,400)
June 15	Inventory Purchase	GJ	–	214,200	(1,614,600)
June 17	Inventory Purchase	GJ	–	153,900	(1,768,500)

Total Credit – BNI Bank = IDR 1,768,500

Account 113 – Mandiri Bank

Date	Description	Ref	Debit (IDR)	Credit (IDR)	Balance (IDR)
May 10	Café Equipment Purchase	GJ	–	1,181,003	(1,181,003)
May 28	Café Equipment Purchase	GJ	–	1,065,500	(2,246,503)
June 8	Inventory Purchase	GJ	–	435,999	(2,682,502)

Total Credit – Mandiri Bank = IDR 2,682,502

Account 114 – Raw Material Inventory

Date	Description	Ref	Debit (IDR)	Credit (IDR)	Balance (IDR)
May 6	Inventory Purchase	GJ	308,900	–	308,900
May 7	Inventory Purchase	GJ	297,500	–	606,400
May 8	Inventory Purchase	GJ	124,100	–	730,500
May 10	Coffee Bean Purchase	GJ	1,181,003	–	1,911,503
May 14	Inventory Purchase	GJ	120,600	–	2,032,103
May 16	Inventory Purchase	GJ	124,100	–	2,156,203
May 28	Coffee Bean Purchase	GJ	1,065,500	–	3,221,703
May 30	Inventory Purchase	GJ	332,000	–	3,553,703
June 8	Inventory Purchase	GJ	435,999	–	3,989,702
June 9	Inventory Purchase	GJ	93,200	–	4,082,902
June 15	Inventory Purchase	GJ	214,200	–	4,297,102
June 17	Inventory Purchase	GJ	153,900	–	4,451,002

Total Debit – Raw Material Inventory = IDR 4,451,002

Account 511 – Salary Expense

Date	Description	Ref	Debit (IDR)	Credit (IDR)
May 31	Salary Payment	GJ	20,000,000	–
June 30	Salary Payment	GJ	21,000,000	–

Total Salary Expense = IDR 41,000,000

Account 512 – Electricity Expense

Date	Description	Ref	Debit (IDR)	Credit (IDR)
May 31	Electricity Payment	GJ	7,500,000	–
June 30	Electricity Payment	GJ	8,000,000	–

Total Electricity Expense = IDR 15,500,000

Account 513 – Café & Billiard Operating Expense

Date	Description	Ref	Debit (IDR)	Credit (IDR)
May 31	Café & Billiard Operating Expenses	GJ	17,000,000	–
June 30	Café & Billiard Operating Expenses	GJ	16,500,000	–

Total Café & Billiard Operating Expense = IDR 33,500,000

The ledger indicates that the largest expenditures during the observation period consisted of salary expenses, followed by operational expenses and electricity costs. Inventory purchases represented a relatively smaller proportion of total expenditures, reflecting the operational characteristics of the café business where labor and operating costs dominate monthly expenses. The ledger also provides evidence that financial transactions had previously not been systematically summarized. Through the mentoring program, account balances became more transparent and easier to monitor, enabling management to evaluate financial performance more effectively.

3.3.4 Preparation of the Income Statement

The final stage of the accounting cycle involved preparing an income statement based on the account balances obtained from the general ledger. The income statement presents the business's financial performance by comparing total revenues with total operating expenses during the reporting period.

Table 8. Income Statement

Cafe Kenza & Billiard

For the Period of May–June 2026

Description	Amount (IDR)
Revenue	
Café & Billiard Revenue	207,986,000
Total Revenue	207,986,000
Operating Expenses	
Raw Material Expense	4,451,002
Salary Expense	41,000,000
Electricity Expense	15,500,000
Café & Billiard Operating Expense	33,500,000
Total Operating Expenses	94,451,002
Net Profit	113,534,998

The prepared income statement indicates that Cafe Kenza & Billiard generated total revenues of IDR 207,986,000 during the May–June 2026 period. Total operating expenses amounted to IDR 94,451,002, consisting of raw material expenses, salary expenses, electricity expenses, and other operational costs. Consequently, the business reported a net profit of IDR 113,534,998. The positive financial performance demonstrates that the business remains financially viable despite weaknesses in documentation and internal control practices. The profit margin also suggests that the enterprise possesses sufficient operational capacity to generate sustainable earnings, provided that financial management practices continue to improve. More importantly, the preparation of the income statement provides the owner with financial information that was previously unavailable. Before the mentoring program, business performance was evaluated only through cash availability, whereas the newly prepared financial statements provide objective information regarding revenues, expenses, and profitability. Such information can support budgeting, pricing decisions, inventory planning, and future business expansion. The preparation of financial statements based on SAK EMKM also improves business accountability and enhances the credibility of financial information when the enterprise applies for external financing or government assistance programs. Therefore, the mentoring activity not only fulfilled the immediate objective of producing financial statements but also strengthened the long-term financial governance capacity of the enterprise.

3.4 Discussion

The findings indicate that the principal challenge faced by Cafe Kenza & Billiard is not business profitability but the absence of an integrated accounting information system and formal internal control procedures. Although the enterprise has demonstrated consistent revenue generation, weaknesses in transaction documentation, inventory recording, and segregation of duties reduce the reliability of financial information.The internal control assessment revealed deficiencies across three operational cycles. Within the inventory cycle, the absence of stock cards, inventory movement records, and periodic stocktaking increases the risk of inventory discrepancies and asset misappropriation. Similar findings have been reported in previous MSME studies, which concluded that inadequate inventory control frequently leads to inaccurate financial reporting and inefficient resource utilization.

The warehousing assessment further demonstrated that inventory management remains highly dependent on owner supervision rather than standardized operating procedures. The lack of documented warehouse policies and restricted storage access increases operational risk and limits organizational accountability. Developing written Standard Operating Procedures (SOPs) and assigning inventory responsibilities to designated employees would significantly strengthen the control environment. Another critical issue concerns the accounts payable cycle. Although debt payments are reportedly made on schedule, the absence of complete documentation and periodic reconciliations prevents independent verification of liabilities. This condition reduces the transparency of financial reporting and complicates future financial audits.

The financial statement mentoring program successfully addressed several of these deficiencies by introducing structured accounting procedures based on SAK EMKM. The owner gained practical knowledge regarding transaction classification, journal preparation, ledger posting, and financial statement preparation. These improvements demonstrate that mentoring activities can substantially enhance accounting literacy among MSME owners, even in businesses with limited accounting knowledge and documentation. Overall, this community service activity confirms that integrating internal control evaluation with financial reporting assistance provides a comprehensive approach to improving MSME governance. Rather than focusing solely on accounting outputs, the program strengthened both financial management practices and organizational accountability. Consequently, similar mentoring models may be replicated in other MSMEs facing comparable challenges in financial reporting, inventory management, and internal control implementation.

4. Conclusion

4.1 Conclusion

This community service project demonstrated that integrating internal control evaluation with financial reporting assistance can substantially improve financial governance practices in MSMEs. The assessment conducted at Cafe Kenza & Billiard identified several weaknesses in the inventory, warehousing, and accounts payable cycles, including the absence of a formal organizational structure, inadequate segregation of duties, incomplete transaction documentation, the lack of inventory stock cards, and insufficient warehouse administration. These deficiencies reduced the reliability of accounting information and limited the effectiveness of operational control. Despite these limitations, the mentoring activities successfully assisted the enterprise in preparing structured financial statements in accordance with the Financial Accounting Standards for Micro, Small, and Medium Entities (SAK EMKM). The accounting cycle, consisting of account classification, journal preparation, ledger posting, and income statement preparation, enabled the business to produce more reliable financial information. The resulting financial statements showed that the enterprise generated a positive net profit during the May–June 2026 reporting period, indicating that the business remains financially viable despite weaknesses in its accounting system.

4.2 Practical Implications

The findings provide important practical implications for MSME owners, accounting practitioners, and policymakers. For business owners, implementing simple internal control procedures—such as maintaining stock cards, documenting transactions systematically, separating business and personal finances, and conducting periodic inventory counts—can significantly improve financial accountability and managerial decision-making. For local governments, universities, and business development institutions, this study demonstrates that accounting mentoring combined with internal control evaluation represents an effective community empowerment strategy. Rather than focusing solely on financial statement preparation, future assistance programs should also strengthen operational control systems to ensure sustainable improvements in financial management.

4.3 Theoretical Contributions

This study contributes both practically and academically. Practically, it provides an applicable mentoring framework that integrates internal control assessment with financial statement preparation based on SAK EMKM. The framework can be adopted by other MSMEs with similar operational characteristics, particularly those operating in the food and beverage sector. Academically, this study extends previous community service initiatives by combining three essential operational cycles—inventory, warehousing, and accounts payable—with the preparation of standardized financial statements. This integrated approach demonstrates that improvements in accounting quality require simultaneous enhancement of operational controls rather than merely introducing accounting standards.

4.4 Limitations

Several limitations should be acknowledged. First, the activity was conducted in only one MSME, limiting the generalizability of the findings to other business sectors. Second, the observation period covered only May–June 2026, preventing a comprehensive evaluation of long-term financial performance. Third, several supporting documents, particularly those related to liabilities and financing activities, could not be accessed because of confidentiality restrictions. Consequently, the financial statements were prepared using only the available transaction evidence.

4.5 Future Community Service Directions

Future community service programs should expand this mentoring model by involving a larger number of MSMEs from different industries and conducting longer-term monitoring to evaluate the sustainability of accounting improvements. The implementation of digital accounting applications, cloud-based bookkeeping systems, barcode-supported inventory management, and periodic internal audits is also recommended to strengthen internal control and improve financial reporting quality. Furthermore, continuous collaboration among universities, local governments, professional accounting organizations, and MSME associations is essential to enhance accounting literacy and encourage broader implementation of SAK EMKM. Such collaborative initiatives are expected to improve financial transparency, increase business competitiveness, facilitate access to external financing, and support the long-term sustainability of MSMEs in Indonesia.

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