APPLICATION OF GROSS PROFIT METHODS TO PREPARING PERFORMANCE REPORTS TO MICRO TRADERS IN MENTENG DISTRICT

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Abstrak-*This study aims to determine how the application of the gross profit method in preparing monthly income statements for traders on a micro scale in Menteng district.The method used in this research is descriptive qualitative method. The sample inference technique used is positive sampling, where the sampling technique of data sources with certain considerations is considered to be the most knowledgeable about what is expected so that it will make it easier for researchers to explore the social situation in the field. This research sample is a Micro Trader in Menteng District. The data collection techniques used were observation, interview and documentation. The data analysis technique used was data collection, data reduction, data presentation and conclusion drawing. Based on the results of the analysis, it was found that the informants were not yet fully able to apply accounting, even though almost all traders knew the importance of accounting for their business activities due to the lack of accounting knowledge. The Gross Profit Method can help traders in Menteng sub-district in preparing the income statement which is an alternative because with this approach entrepreneurs only requires recording purchases and sales in applying the gross profit method.*

Kata Kunci : *Micro, Small and Medium Enterprises (UMKM), Gross Profit Method, Income statement*

I. INTRODUCTION

More than 90% of businesses in Indonesia are Micro, Small and Medium Enterprises. Therefore, MSMEs have an important role in the economy of Indonesian society. Realizing this, the Indonesian Government pays high attention to MSME players by establishing a separate forum through presidential decree number 62 of 2015, namely the Ministry of Cooperatives and SMEs.

If you look at the economic crisis facing Indonesia, MSMEs have a very important role for the Indonesian economy, one of which is the absorption of the workforce from various business sectors. The tendency of Indonesian people to set up businesses to be used as a support in the future is because every business actor is able to provide a breakthrough in improving his business. Another thing that business people like is that no educational requirements are needed.

In terms of the character of MSMEs, there are main obstacles that will be carried out by MSME players, namely making financial reports and managing finances properly and correctly, especially for micro-scale traders who do not know the benefits obtained from selling merchandise which will later affect the cash flow of business owners.

The Gross Profit Model or Method in the preparation of periodic, monthly income summaries, for example, can be such an alternative. Because with this approach, entrepreneurs only need to record purchases, sales, both cash and credit - paid some time after the purchase or sale.

In a study with the topic of Micro, Small and Medium Enterprises (MSMEs), the researcher focused on micro-scale traders in Menteng District, Central Jakarta. Traders whose main business activities are to buy merchandise from one party and resell it to another party without changing its form.The Gross Profit Method is estimated from the actual level of the previous year, adjusted for all changes made in costs and selling prices during the current period (Warren, 2015: 367). The calculation of the gross profit method is determined by the first step is to estimate the gross profit to be obtained from total sales in one period or one year, then the second step is the total sales in one period minus the gross profit obtained from the first step will produce the cost of goods sold for one period. After that, the final step is to find out the merchandise inventory by means of merchandise inventory available in the warehouse minus the cost of goods sold from the second step. As an alternative to the gross profit method in estimating inventory, it is considered less complicated than other methods, and uses the standard income statement format. . In the description presented from the background above, the problems faced are: "How to apply the Gross Profit Method in compiling a monthly profit and loss summary for micro and small scale traders in Menteng sub-district".

II. LITERATURE STUDY AND HYPOTHESIS DEVELOPMENT

2.1. Definition of UMKM

Micro, small and medium enterprises have different definitions for each literacy that are regulated by government agencies or institutions or even laws. In accordance with the law issued in 2008 number 20 concerning micro, small and medium enterprises.

2.2. Definition of Accounting

In a book published by Dwi Harti in 2011, accounting is a systematic recording that describes a relationship that exists in a company, namely the effect of transactions on the company's financial position which includes assets and sources of funds. Assets acquired from business owners are called equity, while assets acquired from other parties are called liabilities.

2.3. Preparation of Financial Reports

2.3.1. Purpose of Financial Statements

The purpose of financial statements is to provide information on the financial position and financial performance of an entity that is useful for a large number of users in making economic

decisions by anyone who is not in a position to request specific financial statements to meet those information needs. These users include providers of resources to entities such as creditors and investors. In fulfilling its objectives, financial statements also show the accountability of management for the resources entrusted to it.

2.3.2. Statement of Financial Position

The statement of financial position presents information about assets, liabilities, owner's equity during a certain period or time. The statement of financial position in SAK EMKM may include the following accounts: cash and cash equivalents, accounts receivable, inventories, fixed assets, trade payables, bank loans, equity.

2.3.3. Performance Report

Information on the entity's financial performance or income statement consists of information about income and expenses during the reporting period, and is presented in the income statement. The recognition of income and expenses in the income statement results directly from the recognition of assets and liabilities.

2.3.4. Inventory

Financial Accounting Standards for Micro, Small and Medium Entities (SAK EMKM) regulate inventories through the principles of recognizing, measuring and presenting inventories. Own inventories in SAK EMKM are assets intended for sale in business activities.

III.   RESEARCH METHOD

3.1. Research Strategy

Judging from the objects and results to be obtained, this research is included in the type of qualitative research. Qualitative research according to Yusuf (2013: 329) is an inquiry strategy that emphasizes the search for meaning, understanding, concepts, characteristics, symptoms, symbols, and descriptions of a phenomenon; focused and multi-method, natural and holistic; prioritizing quality, using several ways, and presented in a narrative. From the other side and in simple terms it can be said that the purpose of qualitative research is to find answers to a phenomenon or question through the application of scientific procedures systematically using a qualitative approach. Qualitative data is a form of data whose presentation is in the form of narrative information. Meanwhile, quantitative data is defined as data that is expressed in the form of numerical numbers (Prastowo 2014: 204).

Basically, the theoretical foundation of qualitative research rests fundamentally on normative. Normative research is the science of phenomena that examines documents to identify, recognize, explain a problem. This study is focused on describing and analyzing in depth and in full on how to apply the Gross Profit Method in the monthly profit and loss report so that micro and small traders in Menteng District are able to optimize their profits.

The reason researchers choose qualitative research is because with this method the researcher can know and understand fonomena (need to know) which serves to describe facts, prove, describe and find knowledge because researchers will go directly to the field to be able to see firsthand how micro and small traders in Menteng District Applying the Gross Profit Method to increase business. In collecting data, researchers need to ask directly to respondents in order to obtain information and cannot be disclosed through statistical figures to measure it.

Subjek and Object of Research

In research that uses a qualitative approach, the population and sample are not known as in quantitative research, therefore it is called a "social situation" which consists of three elements, namely places, actors, and interacting activities. synergistically (Sugiyono, 2018). The research departs from the case of the existence of individuals or groups in certain social situations and the results only apply to that social situation. In this social situation or research object, the researcher can observe the activity (economy), actors (micro traders) and the place (where the economy

occurs). In qualitative research, research subjects are referred to as Respondents, namely people who provide information about the data the researcher wants in relation to the research being carried out. The main subjects (key informants), in this study were eight micro merchants in Menteng District who could provide relevant information for researchers.

Data and Data Collection
3.3.1. Data Source
Data sources are anything that can provide information about related research. The data used in this study used two types of data sources, namely as follows:
1. Data Primer
Primary Data Primary data is a data source that directly provides data to data collectors. The data is collected by the researcher directly from the first source or the place where the research object was carried out. Researchers used the results of interviews obtained from respondents regarding the research topic as primary data (Sugiyono, 2017: 225).
2. Data Sekunder
Secondary data is a data source that does not directly provide data to data collectors, for example through other people or through documents. This data can be found quickly (Sugiyono, 2017: 225).

3.3.2.Research Method
The purpose of this research is to obtain data, so the data collection method is one of the most important steps in a study. Researchers who carry out research will not get the desired data if they do not know the methods of data collection (Sugiyono, 2018) Data collection can be done in various settings, various sources, and various ways. When viewed from the setting, data can be collected in natural settings, in laboratories using experimental methods, at home with various respondents, at a seminar, discussion, on the road and so on. When viewed from the data source, data collection can use primary and secondary sources. Furthermore, when viewed in terms of data collection methods or techniques, data collection techniques can be carried out by observation, interview, questionnaire, documentation and a combination of the four.
Data collection techniques in this study were carried out by several methods, namely:
1. Observation
One technique that can be used to determine or investigate non-verbal behavior is by using observation techniques. According to Sugiyono (2018: 229) observation is a data collection technique that has specific characteristics when compared to other techniques. Observation is also not limited to people, but also other natural objects. Through observation activities, researchers can learn about behavior and the meaning of these behaviors. Observations in this study are to make direct observations in the field to find out the actual conditions of the micro traders in Menteng District to apply the recording method of applying the Gross Profit method to making monthly financial reports.
2. Interview
The interview is one of the techniques used to collect research data. Interview is a two-way communication to obtain information from relevant respondents. It can also be said that the interview is a face-to-face conversation between the interviewer and the source, in which the interviewer asks directly about an object being researched and designed beforehand. The interview chosen by the researcher is a semistructured interview.

3.4. Data Validity Testing

The data validity test in qualitative research only emphasizes the validity and reliability test, the technique of checking the validity of the data used in this study only uses three techniques including:

1. *Extension of participation*

Participation extension means that the researcher stays in the field until the saturation level is reached. The presence of researchers at each stage of qualitative research helps researchers to understand all the data collected in the study even until data collection saturation is reached.

2. *Persistence of observation*

Freezing observation means seeking consistently interpretations in various ways in relation to a constant or tentative process of analysis. Checking the validity of the data used the observation persistence technique which was carried out in a careful and detailed manner on an ongoing basis.

3. *Triangulation*

In testing the credibility of the data, there are three kinds of triangulation as a technique for checking the validity of the data that utilizes the use of sources, techniques, and time.

3.5. Data Analysis

Data analysis according to Sugiyono (2018: 482) is the process of systematically searching and compiling data obtained from interviews, field notes and documentation, by organizing data into categories, describing them into units, synthesizing, arranging into patterns , choose which ones are important and what will be studied, and make conclusions so that they are easily understood by oneself and others.

IV.DISCUSSION
4.1. Description of Research Object
4.1.1 Place and Time of Research

This study observes economic activity in Menteng District to Apply the Gross Profit Method to Micro Traders in Menteng District. Researchers made observations (observations), and interviews (interviews) with Micro Traders in Menteng District. Data collection is carried out by asking questions about the sale of goods, purchasing of goods and the application of accounting which can provide relevant information for research. Observations and interviews were carried out from 25 July 2020 to 30 August 2020. The length of the observation and interview process was due to the Covid-19 Pandemic which required the economic activities of Traders in Menteng District to close for two weeks.

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4.2.   Data Analysis
4.2.1   Profile Respondent

More than fifty traders in Menteng sub-district, only eight traders were selected by the researcher after making observations. General information on micro merchants in Menteng sub-district is shown in the table below:

Tabel 4.1 Informasi Pedagang Mikro Kecamatan Menteng

No.	Name	Location	Long business	Type of Product
1	Sulastri	Jl. Penataran No.24 Rt.4/Rw.6, Kec. Menteng	21 Year	Various Fruit
2	Imam sukamto	Jl. Cilosari No.2 Kec. Menteng	7 Year	Outdor Gear
3	Mega ratna dewi	Jl. Cikini Kramat RT.5/Rw.1, Kec. Menteng	1 Year	Shoes and Samdals
4	Erwin	Jl. Pegangsaan Timur Kec. Menteng	2 Year	Cigaretee
5	Niken agustina wulanari	Jl. Penataran No.20 Rt.4/Rw.6, Kec. Menteng	1 Year	Groceries
6	Abdul Rozak	Jl. Srikaya RT.16/RW.6 Kec. Menteng	3 Year	Jeans (Levis)
7	Cahya Mulyadi	Jl. Anyer No.16 Kec. Menteng	12 Year	Agen Beras
8	Ahmad Tomi	Jl. Cikini Ampiun RT.1/RW.1 Kec. Menteng	3 Year	Kilo Paint

Sumber: Hasil Wawancara diolah,2020

Application of The Gross Profit Method

The classic problem faced by micro and small businesses, even medium-sized businesses, is the inability to prepare simple and easy financial reports. If you have to pay accounting staff, of course most of them don't have the ability. If they rely on their own abilities, they don't necessarily understand how to arrange it.

The calculation of the gross profit method is determined by the first step is to estimate the gross profit to be obtained from the total net sales in one period. In this case the researcher compiles a monthly income statement as follows:

1. The first respondent is Mrs. Sulastri who can sell 50 kilograms of various fresh fruits, per day Sulastri gets a profit of IDR 450,000 (38% of total sales) for the fruit sold in the market. The researcher calculates the percentage of profit which will be used to make the income statement below:

LAPORAN LABA RUGI BULANAN		
IBU SULASTRI		
PENJUALAN		
Buah (50 Kg)	Rp36.000.000,00	
Retur	0	
Potongan	Rp3.750.000,00	
Total Penjualan		Rp32.250.000,00
HARGA POKOK PENJUALAN		Rp19.995.000,00
LABA KOTOR (38% DARI TOTAL PENJUALAN)		Rp12.255.000,00
Beban Usaha:		
Gaji Karyawan	Rp5.000.000,00	
Beban Listrik	-	
Beban iklan	-	
Beban Sewa	Rp 750.000,00	
Total Beban		Rp5.750.000,00
Laba Sebelum Pajak		Rp6.505.000,00

2. *The second respondent is Mr. Imam Sukamto who sells outdor equipment, as of Sunday, Mr. Imam Sukamto gets a profit of Rp. 1,300,000.00 (30% of the total sales) on the outdor equipment sold. Researchers use this percentage to calculate the profits that will later be used to make the income statement below:*

LAPORAN LABA RUGI BULANAN BAPAK IMAM SUKAMTO		
PENJUALAN		
Penjualan	Rp17.000.000,00	
Retur		
Potongan	Rp1.000.000,00	
Total Penjualan		Rp16.000.000,00
HARGA POKOK PENJUALAN		Rp11.200.000,00
LABA KOTOR (28% DARI TOTAL PENJUALAN)		Rp4.800.000,00
Beban Usaha:		
Gaji Karyawan	Rp2.500.000,00	
Beban Listrik	Rp150.000,00	
Beban iklan	-	
Beban Sewa	Rp300.000,00	
Total Beban		Rp 2.950.000,00
Laba Sebelum Pajak		Rp1.850.000,00

3. The third respondent is Sister Mega Ratna Dewi who sells local shoes and sandals. per Sunday, Sister Mega Ratna Dewi gets a profit of IDR 150,000 (38% of total sales) on the shoes and sandals sold. Researchers use this percentage to calculate the profits that will later be used to make the income statement below:

LAPORAN LABA RUGI BULANAN MEGA RATNA DEWI		
PENJUALAN		
Penjualan	Rp1.600.000,00	
Retur	-	
Potongan	-	
Total Penjualan		Rp1.600.000,00
HARGA POKOK PENJUALAN		Rp1.000.000,00
LABA KOTOR (38% DARI TOTAL PENJUALAN)		Rp600.000,00
Gaji Karyawan	-	
Beban Listrik	-	
Beban iklan	-	
Beban Sewa	-	
Total Beban	-	-
Laba Sebelum Pajak		Rp600.000,00

4. *The fourth respondent is Mr. Erwin, who sells cigarettes and drinks. per day, Mr. Erwin gets a profit of Rp. 116,000.00 (23% of total sales) on cigarettes and drinks sold. Researchers use this percentage to calculate the profits that will later be used to make the income statement below:*

LAPORAN LABA RUGI BULANAN BAPAK ERWIN		
Penjualan	Rp6.300.000,00	
Retur	-	
Potongan	-	
Total Penjualan		Rp6.300.000,00
HARGA POKOK PENJUALAN		Rp4.832.530,12
LABA KOTOR (23% DARI TOTAL PENJUALAN)		Rp1.467.469,88
Beban Usaha:		
Gaji Karyawan		
Beban Listrik	Rp50.000,00	
Beban iklan	-	
Beban Sewa	Rp250.000,00	
Total Beban		Rp300.000,00
Laba Sebelum Pajak		Rp1.167.469,88

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5. *The fifth respondent is Mrs. Niken Agustina who sells basic necessities in the market. Per day, Mrs. Niken Agustina gets a profit of IDR 175,000.00 (25% of total sales) on the shoes and sandals sold. Researchers use this percentage to calculate the profits that will later be used to make the income statement below:*

LAPORAN LABA RUGI BULANAN IBU NIKEN AGUSTINA		
Penjualan	Rp21.300.000,00	
Retur	-	
Potongan	-	
Total Penjualan		Rp21.300.000,00
HARGA POKOK PENJUALAN		Rp16.050.000,00
LABA KOTOR (25% DARI TOTAL PENJUALAN)		Rp5.250.000,00
Beban Usaha:		
Gaji Karyawan	-	
Beban Listrik	-	
Beban iklan	-	
Beban Sewa	Rp 750.000,00	
Total Beban		Rp750.000,00
Laba Sebelum Pajak		Rp4.500.000,00

6. *The sixth respondent is Mr. Abdul Rozak who sells jeans (levis). per day, Mr. Abdul Rozak gets a profit of IDR 155,000 (23% of the total sales) for the jeans sold. Researchers use this percentage to calculate the profits that will later be used to make the income statement below:*

LAPORAN LABA RUGI BULANAN BAPAK ABDUL ROZAK		
PENJUALAN		
Penjualan	Rp19.500.000,00	
Retur	-	
Potongan	-	
Total Penjualan		Rp19.500.000,00
HARGA POKOK PENJUALAN		Rp15.000.000,00
LABA KOTOR (23% DARI TOTAL PENJUALAN)		Rp4.500.000,00
Beban Usaha:		
Gaji Karyawan	-	
Beban Listrik	Rp500.000,00	
Beban iklan	Rp100.000,00	
Beban Sewa	Rp1.000.000,00	
Total Beban		Rp 1.600.000,00
Laba Sebelum Pajak		Rp2.900.000,00

7. *The seventh respondent is Mr. Cahya Mulyadi who sells rice. per day, Mr. Cahya Mulyadi gets a profit of IDR 25,000 (5% of total sales) over the average amount of rice sold. Researchers use this percentage to calculate the profits that will later be used to make the income statement below:*

LAPORAN LABA RUGI BULANAN BAPAK CAHYA MULYADI		
PENJUALAN		
Penjualan	Rp15.000.000,00	
Retur	-	
Potongan	-	
Total Penjualan		Rp15.000.000,00
HARGA POKOK PENJUALAN		Rp14.210.500,00
LABA KOTOR (33% DARI TOTAL PENJUALAN)		Rp789.500,00
Beban Usaha:		
Gaji Karyawan		
Beban Listrik	Rp 250.000,00	
Beban iklan	-	
Beban Sewa	-	
Total Beban		Rp 250.000,00
Laba Sebelum Pajak		Rp539.500,00

8. *The eighth respondent is Mr. Ahmad Toni who sells kiloan paint. Per day, Mr. Ahad Tomi gets a profit of IDR 75,000 (25% of total sales) on the kiloan paint sold. Researchers use this percentage to calculate the profits that will later be used to make the income statement below:*

LAPORAN LABA RUGI BULANAN BAPAK AHMAD TONI		
PENJUALAN		
Penjualan	Rp9.000.000,00	
Retur	-	
Potongan	-	
Total Penjualan		Rp9.000.000,00
HARGA POKOK PENJUALAN		Rp6.750.000,00
LABA KOTOR (25% DARI TOTAL PENJUALAN)		Rp2.250.000,00
Beban Usaha:		
Gaji Karyawan	Rp1.200.000,00	
Beban Listrik	Rp100.000,00	
Beban iklan	-	

Beban Sewa	-
Total Beban	<u>Rp1.300.000,00</u>
Laba Sebelum Pajak	Rp950.000,00

V.   CONCLUSION AND SUGGESTION
5.1   Conclusion

From the results of this study it was concluded that six of the eight micro traders in Menteng District, Central Jakarta know the importance of implementing accounting records. The Gross Profit Method can assist traders in preparing the Income Statement which is an alternative. Because with this approach, entrepreneurs only need to record purchases and sales. In applying the Gross Profit Method, Micro Traders in Menteng District can find out the benefits in the performance reports that have been made for their respective businesses. The traders get the percentage estimation results ranging from 5% to 38% of the total sales made during a month. The details of the estimated gross duration by traders are presented in the following table:

Tabel 5.1 Estimasi Persentase Metode Laba Kotor Pedagang Mikro

No.	Nama Pedagang	Jenis Produk	Persentase
1	Sulastri	Aneka Buah	38%
2	Imam Sukamto	Perlengkapan Outdor	30%
3	Mega Ratna Dewi	Sepatu dan Sendal	38%
4	Erwin	Rokok & minuman	23%
5	Niken Agustina wulanari	Sembako	25%
6	Abdul Rozak	Celana Jeans (Levis)	23%
7	Cahya Mulyadi	Agen Beras	5%
8	Ahmad Tomi	Cat Kiloan	25%

Sumber: Hasil Wawancara diolah,2020

5.2.   Suggestion

1. *For micro traders in Menteng sub-district*
    In conducting business activities, it is necessary to record and apply simple and easy accounting in order to find out about future business developments, and to provide a profit comparison for each period. The application of the gross profit method described by the researcher at the time of the interview provided the impetus for implementing accounting. Or you can also use downloadable applications to make it easier for traders to apply accounting.
2. *For the Government*
    In increasing micro-business activities, the government must not half-heartedly support the economy maximally not only in Menteng sub-district but throughout Indonesia so that traders are able to meet the needs of their families by issuing policies that can benefit traders, such as facilitating credit at banks, providing direct subsidies and others.
3. *For further researchers*
    The students are expected to provide counseling on the importance of accounting for the economic activities of Micro, Small and Medium Enterprises actors.

5.3. Research Limitations

There are several limitations of the study, namely the researcher finds it difficult to ask traders to show bookkeeping on the grounds that the traders do not do accounting bookkeeping, and when the interview takes place the traders are still busy with their business, making it difficult for researchers to conduct the interview. Researchers also experienced other difficulties, namely when micro merchants in Menteng District agreed to be interviewed, the market had to be closed for two weeks due to the Pandami Covid-19 which resulted in the trader interview being postponed. Suggestions for further research are to increase the number of informants in their research when the Covid-19 Virus is finished.

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