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## PREPARATION OF FINANCIAL STATEMENTS BASED ON MYOB ACCOUNTING PLUS V.18 AT PT WAHANA MITRA PERKASA

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**Abstract:** PT Wahana Mitra Perkasa is a company engaged in inter-city transportation services, which still survives with a manual accounting recording system in recording financial transactions and compiling company financial statements, giving rise to the risk of losing records, the risk of recording errors, and the risk of lack of information. This study aims to understand the process and technical preparation of financial statements using MYOB Accounting Plus V.18 at PT Wahana Mitra Perkasa and to determine the effectiveness and efficiency of processing financial transaction data using MYOB Accounting Plus V.18 in producing financial reports. The research method used is descriptive analysis, with data collection techniques in the form of interviews and observations. The results obtained are that PT Wahana Mitra Perkasa set accounting policies for general policies, cash disbursements, cash receipts, and depreciation of fixed assets. To support the recording of financial transactions, PT Wahana Mitra Perkasa makes a list of accounts according to the company's needs. There is a beginning trial balance prepared by the company, accompanied by a list of financial transactions and adjustment data for May 2022. Research on the preparation of financial statements based on MYOB Accounting Plus V.18 at PT Wahana Mitra Perkasa shows positive results, and company owners find it helpful because the MYOB Accounting Plus application V.18 can produce financial reports more quickly and precisely than the manual system, making it easier to know the company's performance in the current period. PT Wahana Mitra Perkasa plans to use the MYOB Accounting V.18 application further.

**Keywords:** Preparation of Financial Statement, MYOB Accounting Plus V.18, PT Wahana Mitra Perkasa

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### INTRODUCTION

The development of information technology, especially in the industrial era 4.0, significantly impacts the Accounting Information System (AIS) in a company. In this era, information technology has utilized computerized systems to make information processing faster and more precise. In addition, information storage is also more accessible with the existence of a database that allows saving on storage space and costs (Lubis, 2016). Industry 4.0 offers various conveniences with the support of technology. However, it should be realized that not all companies take advantage of the development of information technology, especially regarding accounting recording systems. Some companies persist with manual accounting recording systems, one of which is PT Wahana Mitra Perkasa. This company is a company engaged in inter-city

transportation services. Although it has been in business for a long time, this company still has not carried out complex and systematic accounting records. The recording carried out by PT Wahana Mitra Perkasa is still done manually and only focuses on the company's revenues and expenses. The owner of PT Wahana Mitra Perkasa complains that it is difficult to know the company's performance every period because there are no financial reports that provide information on profit/loss, changes in capital, and changes in the company's financial position. Manual recording carried out by the company only focuses on receipts and expenditures for costs arising from the company's operational activities, making the company not know precisely the profits earned during one period. The manual recording also raises the risk of losing records, recording errors, and the risk of lack of supervision in a recording (Widiiputra, Junaedi, and Legowo 2021). To avoid this, preparing accurate and fast financial statements with a computerized accounting system is necessary. Based on the problems above, the author tries to find why PT Wahana Mitra Perkasa uses a manual recording system. Through interviews, the owner of PT Wahana said that the reason for still using the manual system was not because of the lack of supporting facilities such as computers or internet connections but because of the limited ability of accounting staff, who also doubled as administrative staff to do computerized records using accounting software. After knowing these facts, the author has an idea for PT Wahana Mitra Perkasa to try using one of the accounting software, MYOB Accounting Plus V.18, with the help and assistance of the author. The author offers PT Wahana Mitra Perkasa to use the MYOB Accounting Plus V.18 application because the company already has qualified facilities for computer devices and internet connections, so it is possible to implement a computerized system. MYOB Accounting Plus V.18 is software that is classified as user-friendly, has a good level of security, can explore the excel program, can trash back all reports to document sources and transaction sources, can be used for 105 types of companies, and can display reports finance by comparison (Rusman, Al Cassany, and Nurhayati 2021).

This research is the author's original research which aims to help PT Wahana Mitra Perkasa to be able to present relevant financial reports by its form of business which is already a Limited Liability Company. It is later expected to make it easier for PT Wahana Mitra Perkasa to present helpful business information to interested parties: company owners, employees, creditors, debtors, and the government.

## METHODS

### Definition of AIS

Accounting Information System is a group of structures within an entity that manages physical resources and other resources to convert economic data into accounting information to meet various parties' information needs (Romney & Steinbart, 2019). Accounting Information System (AIS) is a system that can be run manually using pencil and paper or a complex system that uses the latest information technology. The AIS must collect, enter, process, store and report data to generate information (Mahatmyo, 2014).

Based on some of the definitions above, it can be concluded that AIS is a system that can be run manually/conventionally or in a complex manner using information technology by going through a data processing process so that it can produce valuable

information for those who have an interest in carrying out their work.

### **Accounting Software**

Software is an intangible asset in a business entity view. Ownership of software will provide its own added value for a company. The software is a set of programs or procedures related to the system. Several types of software used in business include accounting software. Software of accounting is an application that records and processes accounting transactions according to existing functional modules (Faiz Zamzami., Nabella Duta Nusa., 2017). Using accounting software will make it easier to record the company's financial transactions and generate financial reports automatically.

### **MYOB Accounting Plus V.18**

MYOB Accounting Plus V.18 is a version of MYOB widely used to automate bookkeeping completely, quickly, and accurately. In general, the function of MYOB is the same as other accounting programs, namely, working on the accounting cycle and producing financial reports and other reports provided by MYOB Accounting (Atmoko, 2020). MYOB provides some facilities for entering an account list, setting up, and managing banks, customers, suppliers, and products. This software can also automatically generate financial reports such as balance sheets, profit and loss, and cash flow..

### **Preparation of Financial Statements Based on MYOB Accounting Plus V.18**

In MYOB Accounting Plus V.18, users need to set up the company's initial data, adjust the list of accounts used by the company, manage linked accounts, set tax codes, create customer cards, supplier cards, record opening balances, record inventory, record company financial transactions, and print out financial statements.

### **Overview of Research Objects**

In the era of globalization, transportation plays a vital role as a means of connecting that can support and facilitate the activities of all development sectors. Along with the times, transportation facilities are required to provide safe, comfortable, adequate and fast facilities for prospective passengers. One of the transportation service providers in Pacitan is PT Wahana Mitra Perkasa. The company was founded in 2011 at the initiative of Mr Edi Wahono. As told by Mr Edi, at that time, there was no service provider of transportation supporting infrastructure in the Tulakan sub-district, so Mr Edi Wahono took the initiative to establish a travel agent to help facilitate inter-city transportation.

Initially, only in the form of an agent, the business was run by Mr Edi for several years by employing several drivers, while administrative and financial activities were managed directly by Mr Edi. Furthermore, on December 23, 2015, the business was confirmed as a Limited Liability Company (PT) by employing several additional employees to occupy administrative & financial positions, drivers, and vehicle technicians. Since then, Agen Wahana has changed its form and name to PT Wahana Mitra Perkasa. Along with the change of name and form, PT Wahana Mitra Perkasa's

activities have expanded and are ready to serve the transportation needs of Tulakan-Pacitan and its surroundings.

### **The Scope of Research**

The scope of research is needed to limit an object under study so that the study results are more focused on solving the problems contained in the formulation. The following is the scope of research that will be used:

1. The research topic to be studied is the Preparation of Financial Statements Based on MYOB Accounting Plus V.18 at PT Wahana Mitra Perkasa.
2. The research limitations include the company's accounting policies, the list of accounts used, financial transactions during May 2022, and the process of preparing financial statements using MYOB Accounting Plus V.18.

### **Research Design**

Descriptive research is research by describing or describing facts, characteristics and relationships between phenomena that are investigated systematically, factually and accurately (Ajat Rukajat, 2018). In completing this research, the writing method chosen by the author is using the descriptive writing method. The reason the author chooses to use this research method is that the author wants to examine a fact that is taken directly from PT Wahana Mitra Perkasa. So, this research will focus on preparing financial reports based on MYOB Accounting Plus V.18 at PT Wahana Mitra Perkasa.

### **Technical Data Analysis**

The data analysis technique used in this research is the descriptive data analysis technique. This technique is used to analyze the data obtained from the sources. Here are the steps in analyzing the data:

1. Study the company structure
2. Study and understand the company's accounting policies
3. Prepare a list of accounts in excel format that has been adapted to the company's needs as an essential material for the MYOB Accounting Plus V.18 application.
4. We are setting up the company's initial data in the MYOB Accounting Plus V.18 application.
5. Import the previously prepared account into the MYOB Accounting Plus V.18 application
6. Set up linked accounts
7. Set the tax code
8. Create customer and supplier cards
9. Record the beginning balance
10. Record Inventory
11. Recording the financial transactions of PT Wahana Mitra Perkasa during May 2022
12. Print out the company's financial statements
13. Conducting an evaluation and mentoring process for the company while trying to

use the MYOB Accounting Plus V.18 application

14. Conduct analysis of the original data found in the field and statements that have been obtained either through interviews or observations
15. Relate the results of the analysis to the existing theory
16. Draw conclusions on all the data obtained.

### **RESULTS AND DISCUSSION**

Accounting policies are guidelines for preparing and presenting financial statements for general purposes to meet the interests of most users of financial statements. PT Wahana Mitra Perkasa stipulates its accounting policies as follows:

#### **1. General**

- a. The accounting period used is the calendar year period starting on January 1 and closing on December 31
- b. The number of periods in one year is twelve (twelve)
- c. At the end of each month, a trial balance is prepared
- d. Using a paired journal system on an accrual basis and using a general journal to record transactions
- e. Currency using Rupiah

#### **2. Cash Disbursements**

- a. Cash disbursements above Rp. 2,000,000.00 are paid in cash at the bank and supported by a Cash Disbursement Book.
- b. Cash disbursements less than Rp. 2,000,000.00 are paid with petty cash funds, and the recording system uses a variable fund system (fluctuation system).

#### **3. Cash Receipts**

- a. Each cash receipt will be deposited into the bank regularly, and as far as possible, do not store large amounts of funds in the company's safe.
- b. The company's funds are stored in a savings account in the name of Edi Wahono at Bank BRI Tulakan Branch Office.

#### **4. Depreciation of Fixed Assets**

- a. Depreciation of Fixed Assets uses the straight-line method; depreciation is calculated and recorded at the end of each month.
- b. The useful life is adjusted according to the group of fixed assets.
- c. Fixed assets have no salvage value.

For financial reporting, PT Wahana Mitra Perkasa conducts simple recording activities focusing on receipts and expenses for costs arising from the company's operational activities. PT Wahana Mitra Perkasa records financial transactions and recaps at the end of each period so that as of April 30, there is a balance sheet as follows:

**Table 1. Initial Balance of PT Wahana Mitra Perkasa**

Account Code	Account Name	D	K
11110	Cash in Bank	Rp 60.000.000	
11120	Petty cash	Rp 3.000.000	
11130	Office supplies	Rp 6.000.000	
11210	Accounts receivable	Rp 12.000.000	
12100	Equipment	Rp 15.000.000	
12110	Accumulated Equipment Depreciation		Rp 8.125.000
12200	Computer	Rp 5.000.000	
12210	Computer Accumulated Depreciation		Rp 2.708.333
12300	Luxio vehicles	Rp 1.095.000.000	
12310	Accumulated Luxio Vehicle Depreciation		Rp 474.500.000
12400	Grandmax Vehicles	Rp 570.000.000	
12410	Grandmax Vehicle Depreciation Accumulated		Rp 361.000.000
12500	Calya's Vehicle	Rp 324.000.000	
12510	Calya Kendaraan Vehicle Depreciation Accumulated		Rp 108.000.000
12600	Hiace Vehicles	Rp 480.000.000	
12610	Hiace Vehicle Depreciation Accumulated		Rp 304.000.000
12700	Building	Rp 200.000.000	
12710	Accumulated Building Depreciation		Rp 71.111.111
22100	Bank Debt		Rp 643.555.556
31100	Mr. Equity Eddie		Rp 800.000.000
31200	Private Mr. Eddie	Rp 3.000.000	
<b>Total</b>		<b>Rp 2.773.000.000</b>	<b>Rp 2.773.000.000</b>

Source: Research Results

**Balance Sheet Notes as of April 30, 2022:**

1. Equipment in the form of office furniture was obtained in 2017 with a total value of Rp. 15,000,000 with a useful life of 8 years.
2. The computer was acquired in 2017 with an acquisition cost of Rp. 5,000,000 with a useful life of 8 years.
3. Luxio vehicles totaling 5 units @ IDR 219,000,000 in 2017 with a useful life of 10

years.

4. Grandmax vehicles are 3 units @ Rp 190,000,000 in 2015 with a useful life of 10 years.
5. Calya vehicles are 2 units @ Rp 162,000,000 in 2018 acquisition year, useful life of 10 years
6. Hiace vehicles totaling 1 unit cost Rp 480,000,000 2015 acquisition year useful life 10 years
7. Building cost Rp 200,000,000 in 2016 acquisition year, useful life 15 years.

In May 2022, PT Wahana Mitra Perkasa will provide inter-city travel services according to predetermined routes: Pacitan-Surabaya, Pacitan-Solo, Pacitan-Jogja, and vice versa. These service activities give rise to the following financial transactions:

**Table 2. List of Financial Transactions for May 2022**

Date	Financial Transactions
01/05/2022	Received a net income deposit for travel trips of IDR 2,060,000
02/05/2022	Received a net income deposit for travel trips of IDR 500,000
03/05/2022	Purchase an office electricity token for IDR 150,000
03/05/2022	Purchased fuel for travel vehicle trips of IDR 100,000
03/05/2022	Received a net income deposit for travel trips of Rp. 1,000,000
04/05/2022	Received a net income deposit for travel trips of IDR 2,270,000
04/05/2022	Make a purchase of office credit for IDR 25,000
05/05/2022	Pay the vehicle service fee of IDR 250,000
05/05/2022	Purchased fuel for travel vehicle trips of Rp. 320,000
05/05/2022	Purchased bottled drinking water for office supplies for Rp. 150,000
05/05/2022	Make a photocopy of office files for Rp. 60,000
05/05/2022	Received a net income deposit for travel trips of Rp. 1,435,000
06/05/2022	Received a net income deposit for travel trips of IDR 750,000
07/05/2022	Received a net income deposit for travel trips of IDR 1,670,000
08/05/2022	Received a net income deposit for travel trips of IDR 1,500,000
09/05/2022	Received a net income deposit for travel trips of Rp 960,000
11/05/2022	Paying the installment of the bank loan used to buy a Luxio vehicle of IDR 4,224,000
11/05/2022	Received a deposit of net net income for travel trips of Rp. 1,170,000
12/05/2022	Purchased fuel for travel vehicle trips of Rp. 165,000
12/05/2022	Purchased office electricity tokens for IDR 55,000
12/05/2022	Received a net income deposit for travel trips of Rp. 600,000
13/05/2022	Received a net income deposit for travel trips of IDR 2,820,000
13/05/2022	Purchased tires for travel vehicles for Rp. 600,000
13/05/2022	Make a payment for making a company business card of IDR 310,000
13/5/2022	The company replenished the petty cash fund of Rp 5,000,000
13/05/2022	Perform a vehicle engine oil change of IDR 250,000
14/05/2022	Received a net income deposit for travel trips of Rp. 1,590,000
14/05/2022	Purchased vehicle brake oil for IDR 100,000
14/05/2022	Purchased fuel for travel vehicle trips of Rp. 200,000

Date	Financial Transactions
15/05/2022	Received a net income deposit for travel trips of IDR 1,580,000
16/05/2022	Carry out travel vehicle service for IDR 355,000
16/05/2022	Received a net income deposit for travel trips of IDR 470,000
17/05/2022	Replacement of travel vehicle brake fluid for Rp. 140,000
17/05/2022	Received a net income deposit for travel trips of IDR 650,000
18/05/2022	Paying office wifi bills of Rp. 130,000
18/05/2022	Received a net income deposit for travel trips of Rp. 790,000
18/05/2022	Mr. Togo made an order for a plane ticket to Palangkaraya for Rp. 2,000,000. Payment will be made the following month.
18/05/2022	Paying the bank loan installments used to buy Calya's vehicle amounting to IDR 2,700,000
19/05/2022	Replacement of travel vehicle tires for IDR 720,000
19/05/2022	Purchased office electricity tokens for IDR 55,000
19/05/2022	Received a net income deposit for travel trips of IDR 375,000
20/05/2022	Received a net income deposit for travel trips of IDR 1,740,000
21/05/2022	Received a net income deposit for travel trips of Rp. 1,360,000
22/05/2022	Received a net income deposit for travel trips of Rp. 1,665,000
23/05/2022	Mr. Aminudin made an order for a plane ticket to Palangkaraya for Rp. 2,900,000. Payment will be made the following month.
23/05/2022	Received a net income deposit for travel trips of IDR 680,000
24/05/2022	Received a net income deposit for travel trips of IDR 1,560,000
25/05/2022	Received a net income deposit for travel trips of Rp. 1,395,000
26/05/2022	Mr. Slamet made an order for a plane ticket to Sampit for IDR 2,200,000. Payment will be made the following month.
26/05/2022	Purchased office electricity tokens for IDR 65,000
27/05/2022	Received a deposit of net income for travel trips of Rp. 1,111,000
27/05/2022	Change the travel vehicle engine oil for IDR 260,000
28/05/2022	Received a deposit of net income for travel trips of Rp. 1,140,000
29/05/2022	Received a net income deposit for travel trips of IDR 950,000
30/05/2022	Received a net income deposit for travel trips of Rp. 1,545,000
30/05/2022	Mr. Muji made an order for a plane ticket to Banjarmasin for IDR 2,000,000. Payment will be made the following month.
30/05/2022	Make a purchase of office credit for IDR 65,000
31/05/2022	Mr. Edi Wahono took the company's money for personal use amounting to Rp. 4,240,000
31/05/2022	Received a net income deposit for travel trips of Rp. 1,465,000
31/05/2022	Make a driver commission payment of 15% of the total gross income deposit for travel trips of IDR 6,500,000 for 9 drivers
31/05/2022	Paying the salaries of administrative and office finance employees in the amount of IDR 1,000,000

Source: Research Results

At the end of each month, adjust the company's records to actual conditions. The following is the adjustment data for PT Wahana Mitra Perkasa at the end of May 2022:

**Table 3. May 2022 Adjustment Data**

Date	Adjustment Data
31/05/2022	The ending inventory of office supplies is IDR 5,000,000
31/05/2022	Equipment depreciation using the straight-line method for the month of May amounted to Rp 156,250
31/05/2022	Computer depreciation using the straight-line method for the month of May amounted to Rp 52,083
31/05/2022	Luxio vehicle depreciation using the straight-line method for the month of May amounted to Rp 9,125,000
31/05/2022	Depreciation on Grandmax vehicles using the straight-line method for the month of May amounted to Rp 4,750,000
31/05/2022	Depreciation of Calya's vehicle using the straight-line method for the month of May amounted to Rp 2,700,000
31/05/2022	Depreciation of Hiace vehicles using the straight-line method for the month of May amounted to Rp 4,000,000
31/05/2022	Depreciation of office buildings using the straight-line method for the month of May amounted to Rp 1,111,111

Source: Research Results

Financial statements are reports that show the company's financial condition at this time or in a certain period, and financial statements describe the company's financial posts obtained in a period (Rahmayuni, 2017). In general, several stages must be done to prepare financial statements: collecting evidence of transactions, recording financial transactions in journals, posting to the general ledger, summarizing in a trial balance, compiling adjusting journals, making worksheets, compiling financial reports, and making financial statements—closing entries, and creating a post-closing trial balance.

Through this research, PT Wahana Mitra Perkasa will transition from manual to automatic recording by utilizing the MYOB Accounting Plus V.18 application. In preparing financial reports based on MYOB Accounting Plus V.18, the authors carry out several stages of implementation as follows:

#### **Initial Data Settings for PT Wahana Mitra Perkasa in MYOB Accounting Plus V.18**

The first step in using MYOB can be opening the MYOB Accounting Plus V.18 application on the computer desktop previously installed by double clicking or pressing enter on the MYOB icon. The initial display of the MYOB Accounting Plus V.18 application consists of open, create, explore, what is new, and exit options. To create initial company data, PT Wahana can select the Create menu to create a new company file in MYOB. Users will be asked to fill in company data, including company name, address, telephone number, and E-mail address. In addition, users will be asked to fill in the information regarding the accounting period, including information regarding the current financial year, namely 2022, the last month of the financial year, namely December, and conversion month, which is the month of December. January and the

accounting period (number of the accounting period) is 12 months. If the information is appropriate, the user can click on the next option. In the next step, the user will be asked to choose the company account list in the creative type. In this study, PT Wahana Mitra Perkasa will use the option to import an account that has been prepared previously in text format (tab-delimited).

### **Import Account List PT Wahana Mitra Perkasa**

Under selecting the account list that chooses how to import the account, PT Wahana Mitra Perkasa can prepare the import file first. Import files can be created through the Microsoft Excel application. Users can create a list of accounts according to their needs and then save them in text format (tab-delimited) with the aim that the MYOB system can read the file. Files in text format (tab-delimited) will then be imported by clicking the menu bar file > import data > account > account information. Users can set the same records box by changing from rejecting them to updating existing records and then clicking continue. Then the user can select the file to be imported and upload it.

### **Setting up a Linked Account**

Four linked accounts tabs must be adjusted, namely linked accounts tab accounts & banking accounts, sales accounts, purchase accounts, and payroll accounts. Setting up a linked account is to click setup > linked account.

### **Setting Tax Code**

To set the tax code, the user can make the settings via the menu list> tax codes. Some taxes will be edited and adjusted to become PPN and NT (Not Reportable), while types of taxes that are not needed can be deleted by right-clicking > delete tax code.

### **Create a Customer Card List**

The way to create a customer card list in MYOB Accounting Plus V.18 is to click the card file tab > card list > customer tab > new, then fill in the customer data that has debts based on the financial transactions of PT Wahana Mitra Perkasa.

### **Make a Supplier Card List**

The way to create a supplier card list in MYOB Accounting Plus V.18 is to click the card file tab > card list > supplier tab > new and then fill in the supplier data.

### **The Initial Balance of PT Wahana Mitra Perkasa**

Users can record the initial balance in MYOB Accounting Plus V.18 by clicking the setup tab > balance; then, the user can choose to fill in account opening balances, job opening balances, customer balances, or supplier balances. The account opening balance contains the initial balance of each account. Users can enter the balance according to the initial trial balance owned by the company. The customer balance contains the number of receivables owned by the company, while the supplier balance contains the amount of debt owned by the company. The user can enter the balance according to the records owned by the company. Besides that, the user must ensure that the out-of-

balance amount listed is Rp. 0,- to reflect if the entire balance of receivables has been recorded.

### Recording Financial Transactions

PT Wahana Mitra Perkasa is a company that offers transportation services to customers. For that, PT Wahana Mitra Perkasa does not need to carry out the inventory recording stage. Companies can directly carry out the stages of recording company financial transactions through the account tab, banking tab, sales tab, purchases tab, inventory tab, and card file tab. Users can use the banking tab to record receipts of income and disbursements of funds, the sales menu to record sales of services on credit, the purchase menu > pay bills to record payments on debt to suppliers, and the account menu > record journal entries to record adjustment transactions. After completing data input, the user can click record to save the transaction.

### Financial Statements

To print out financial reports, users can click on the report tab located at the bottom row of the command centre, and then users can choose to print financial reports on the accounts, banking, GST/sales tax, sales, purchase, inventory, card files, or custom tabs. The following will present the financial statements generated through the MYOB Accounting Plus V.18 application:

**PT Wahana Mitra Perkasa**  
Jl. Tulakan Tegalombo KM. 03, Bubakan, Kec. Tulakan, Kab. Pacitan, Jawa Timur 6

**Profit & Loss Statement**  
**January 2022 through May 2022**

01/08/2022  
20.37.36

Pendapatan	
Pendapatan Jasa	Rp45.901.000,00
Total Pendapatan	Rp45.901.000,00
Beban	
Beban Usaha	
Beban Internet	Rp130.000,00
Beban Telepon	Rp90.000,00
Beban Listrik	Rp325.000,00
Beban Perlengkapan Kantor	Rp1.000.000,00
Beban Penyusutan Peralatan	Rp156.250,00
Beban Penyusutan Komputer	Rp52.083,00
Beban Penyusutan Kend Luxio	Rp9.125.000,00
Beban Penyusutan Kend Grandmax	Rp4.750.000,00
Beban Penyusutan Kend Calya	Rp2.700.000,00
Beban Penyusutan Kend Hiace	Rp4.000.000,00
Beban Penyusutan Bangunan	Rp1.111.111,00
Beban Gaji	Rp7.500.000,00
Beban Reparasi Kendaraan	Rp2.675.000,00
Beban BBM Kendaraan	Rp785.000,00
Beban Lain-lain	Rp520.000,00
Total Beban	Rp34.919.444,00
Operating Profit	Rp10.981.556,00
Pendapatan di Luar Usaha	
Beban di Luar Usaha	
Net Profit / (Loss)	Rp10.981.556,00

**Figure 1. Income statement**

Source: MYOB Accounting Plus V.18 application

**PT Wahana Mitra Perkasa**

Jl. Tulakan Tegalombo KM. 03, Bubakan, Kec. Tulakan, Kab. Pacitan, Jawa Timur 63571

**Balance Sheet**

**As of May 2022**

01/08/2022  
20.38.13

Aset	
Aset Lancar	
Kas di Bank	Rp74.137.000,00
Kas Kecil	Rp2.475.000,00
Perlengkapan Kantor	Rp5.000.000,00
Piutang Usaha	Rp21.100.000,00
Aset Tetap	
Peralatan	Rp15.000.000,00
Akm Peny Peralatan	-Rp8.281.250,00
Komputer	Rp5.000.000,00
Akm Peny Komputer	-Rp2.760.416,00
Kendaraan Luxio	Rp1.095.000.000,00
Akm Peny Kend Luxio	-Rp483.625.000,00
Kendaraan Grandmax	Rp570.000.000,00
Akm Peny Kend Grandmax	-Rp365.750.000,00
Kendaraan Calya	Rp324.000.000,00
Akm Peny Kend Calya	-Rp110.700.000,00
Kendaraan Hiace	Rp480.000.000,00
Akm Peny Kend Hiace	-Rp308.000.000,00
Bangunan	Rp200.000.000,00
Akm Peny Bangunan	-Rp72.222.222,00
<b>Total Aset</b>	<b>Rp1.440.373.112,00</b>
Utang	
Utang Jangka Panjang	
Utang Bank	Rp636.631.556,00
<b>Total Utang</b>	<b>Rp636.631.556,00</b>
<b>Net Assets</b>	<b>Rp803.741.556,00</b>
Ekuitas	
Ekuitas Tn. Edi	Rp800.000.000,00
Prive Tn. Edi	-Rp7.240.000,00
Laba Tahun Berjalan	Rp10.981.556,00
<b>Total Ekuitas</b>	<b>Rp803.741.556,00</b>

**Figure 2. Statement of Financial Position**  
Source: MYOB Accounting Plus V.18 application

**PT Wahana Mitra Perkasa**

Jl. Tulakan Tegalombo KM. 03, Bubakan, Kec. Tulakan, Kab. Pacitan, Jawa Timur

**Statement of Cash Flow**

**January 2022 through May 2022**

01/08/2022  
20.40.02

Cash Flow from Operating Activities	
Net Income	p10.981.556,00
Perlengkapan Kantor	Rp1.000.000,00
Piutang Usaha	Rp9.100.000,00
<b>Net Cash Flows from Operating Activities</b>	<b>Rp2.881.556,00</b>
Cash Flow from Investing Activities	
Akm Peny Peralatan	Rp156.250,00
Akm Peny Komputer	Rp52.083,00
Akm Peny Kend Luxio	Rp9.125.000,00
Akm Peny Kend Grandmax	Rp4.750.000,00
Akm Peny Kend Calya	Rp2.700.000,00
Akm Peny Kend Hiace	Rp4.000.000,00
Akm Peny Bangunan	Rp1.111.111,00
<b>Net Cash Flows from Investing Activities</b>	<b>p21.894.444,00</b>
Cash Flow from Financing Activities	
Utang Bank	Rp6.924.000,00
Prive Tn. Edi	Rp4.240.000,00
<b>Net Cash Flows from Financing Activities</b>	<b>p11.164.000,00</b>
<b>Net Increase/Decrease for the period</b>	<b>p13.612.000,00</b>
Cash at the Beginning of the period	p63.000.000,00
<b>Cash at the End of the period</b>	<b>p76.612.000,00</b>

**Figure 3. Cash flow statement**  
Source: MYOB Accounting Plus V.18 application

After completing the printout of the financial statements, through interviews conducted by researchers with the owner of PT Wahana Mitra Perkasa, if the company found it helpful because the MYOB Accounting Plus V.18 application could produce financial reports more quickly and precisely than the manual system, making it easier to know the company's performance in the current period. In using the MYOB Accounting Plus V.18 application during the research period, the owner said that the obstacles experienced while using this application were about adapting the manual system transition to a computerized system. These obstacles can be overcome with further assistance and direction by researchers. PT Wahana Mitra Perkasa plans to use the MYOB Accounting Plus V.18 application.

### CONCLUSION

The purpose of the research conducted by the author at PT Wahana Mitra Perkasa is to understand the process and technical preparation of financial statements using MYOB Accounting Plus V.18 and to determine the effectiveness and efficiency of processing financial transaction data using MYOB Accounting Plus V.18 in producing financial reports. Based on the results, it can be concluded that the problem experienced by PT Wahana Mitra Perkasa is that the company still maintains a manual recording of financial transactions. It focuses on recording expenses and income so that business owners find it difficult to know the company's financial performance every time because there are no financial statements that can present information about the company's net income, changes in capital, changes in financial position, and company cash flows. The preparation of financial statements using MYOB Accounting Plus V.18 at PT Wahana Mitra Perkasa consists of collecting data in the form of accounting policies, initial trial balance, list of financial transactions for May 2022, and adjustment data; creating a list of accounts through Microsoft Excel in text format (tab-delimited); perform initial data set up; perform transaction input, and print out financial reports automatically. PT Wahana Mitra Perkasa can directly feel the benefits of this research. Through interviews with the company owner, PT Wahana Mitra Perkasa felt very helpful with the computerized system through the MYOB Accounting Plus V.18 application because it made it easier to prepare financial reports automatically. Besides, PT Wahana Mitra Perkasa could determine the effectiveness and efficiency of the company's performance during the current period so that it can support decision-making that will be carried out for the benefit of the company and can present relevant financial information to interested parties.

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