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DESCRIPTIVE OF QUANTITATIVE DATA | RESEARCH ARTICLE

Application of Accounting: A Case Study at Delon Anas Notary Office

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Abstract: The application of accounting, especially in service companies, will of course be very useful. The aim is for a company to know how their financial flows are, so they can analyze the income and expenses they have made. The technique used in conducting this research was interviews conducted with the company. The results of this research indicate that the Delon Anas Notary Office does not carry out detailed and in-depth records using an accounting system. Instead, it only records a few transactions, such as income, but even that is not always recorded by the company.

Keywords: Registration, Notary, Delon Anas.

1. INTRODUCTION

A service company is an organization founded by one or more people that is beneficial to its users. According to Temy (2020), Service companies are companies that provide services as their main form of income in operations. The service companies themselves vary, some are in the fields of law, transportation, maintenance, and so on. In the legal field there are also many applications, for example, notary services.

Rahmad (2012) A notary is a public official who has the authority to make authentic deeds as long as the making of certain authentic deeds is not reserved for other public officials. A deed is authentic, not because of a statutory stipulation, but because it is made by or in the presence of a public official. Authenticity The source of the Notary's deed comes from Article 1 of Law Number 30 of 2004 concerning the Position of Notary (hereinafter referred to as UUJN), where the Notary is made a public official, so that the deed made by the Notary in that position acquires the character of an authentic deed. Notaries are tasked with providing direction and counseling related to making land deeds which can help someone process deeds in various fields. This could be a service for drafting deeds of establishment and creation of legal entities, deeds for changes in legal entity capital, as well as drafting agreements and agreements whose contents do not violate legal provisions. The making of the deed cannot be done haphazardly, it must all be in accordance with the current legislation in force in Indonesia. In Indonesia notaries began in the 17th century on 27 August 1680. By Melchior Karchem Drangle, who was the first notary in Indonesia. In that year, generally the notaries appointed were of European and Eastern descent. In Indonesia itself there are quite a lot of notaries, and they are spread throughout the country.

The notaries who are appointed predominantly come from foreign Eastern and European descent because many indigenous people do not receive proper education. However, there are still native people who receive education who are appointed as notary assistants. They consisted of aristocratic



groups or people who had good relations with the colonial government. Historically, the development of accounting in Indonesia has been inseparable from the nuances of existing political and trade history. In the colonial era until 1955, the way to obtain an accountant degree was through formal and non-formal education such as courses. The title of accountant itself began to be awarded from 1955 to 1979 (Putri, 2010). Legal consultant services in Tanah Datar are still relatively few, because only a few are visible. In general, legal consultancy services only exist in the notary sector and provide services in the form of land deeds. It is rare to find legal consultant services in other fields or perhaps they do not exist. There are not many lawyers in Tanah Datar.

One of the notary offices in Tanah Datar operates in the field of Land Attachment Officials (PPAT) which was founded by Dellen Anas SH., Mkn. This office itself has been established since 2013 and is located in the Metro Complex Jl. Board Market No. 37 Batusangkar, which continues to develop until now. This Kamtor is engaged in managing land certificates, transferring title certificates, and also serving the community such as serving farmer groups. The location of this notary's office is quite strategic because this tent is often or frequently passed by the public. The Delon Notary Office still does not use accounting records in its company. And even if there is, it is only manual recording and it is not always recorded by the notary's office. The importance of accounting records in companies, especially in notary offices, is useful for knowing their financial flows. By managing finances using accounting records, you can know the development of the notary's office each period and it is also clear what income and expenses have been made by the notary's office.

2. LITERATURE REVIEW

Agie (2019) stated that accounting is an identification process in recording and reporting data and economic information that is useful for research and decision making by certain parties. According to Hanz (2016) Accounting is an information system for finance which aims to produce and report information that is relevant to various interested parties who want that information. Setyowati (2015) Accounting is a process of tracking records, with analysis carried out on costs related to an organization's activities in producing goods or services. For example, in transactions related to assets, liabilities and equity. Based on that, the accounting processes describe:

1. Take notes

This process is the most important thing that needs to be done because the recording process can help us to find out about transactions that occur in business or what is better known as bookkeeping. The recording process aims to ensure that the transactions we have recorded can be known in detail. In an accounting process, these records are made with the aim that the transactions we have recorded earlier can be known in detail and provide information when presenting the data in the form of a final financial report later.

2. Summarizing

Where we must filter which data is influential and which is not too influential on decision making.

3. Report

Here, entrepreneurs will receive the results of the financial reports and annual reports that have been recorded previously, which summarize all the company's activities.

4. Analyze

In analyzing accounting, we need to make comparisons. The aim of the comparison is to compare sales, profit and loss, etc. to determine and also analyze work when making decisions by related parties.

This section also presents previous research that is relevant to the application of accounting in service companies. Such as research conducted by Muhammad et al., (2021) which examined in more



depth the application of accounting to improve performance in Vespa repair service businesses. The results of this research show that this community partnership program aims to find out the problems faced by partners, namely the management aspect, where currently partners record all transactions in cash receipts and disbursements bookkeeping or what is known as single system recording, they accompany partners in designing to create financial reports for small entities, including profit and loss statements, balance sheet owner's equity reports, and cash flow reports. Furthermore, Siti (2022) examined in more depth the application of financial recording in micro, small and medium enterprises in SAK ETAP-based advertising service companies. The results of this research show that (1) In recording transactions, the owner did not record in accordance with SAK ETAP. The owner does not record regularly; (2) The recording and reporting is still manual; (3) The only documents available in the company are sales receipts and are very limited in number; (4) The owner does not separate accounts between personal accounts and company accounts; (5) The owner did not record all components of the report.

Research conducted by Rika (2017) aims to determine the application of accounting and business performance in SMEs in Karangrejo District, Tulungagung Regency. The results of this research show that SMEs in Karangrejo District, Tulungagung Regency have implemented accounting even though it is still simple. The dominance of education is that there are still many high school students. Financial capital and own capital from financial managers of 32 SMEs are still independent. Furthermore, Fitria (2013) conducted research at a service company at CV Gorontalo Teknik Consultant in Bone Bolango Regency regarding the implementation of an accounting system. The research results show that the accounting system applied at CV Gorontalo Teknik Consultant is only at the recording stage, which includes creating or receiving proof of transactions and recording them in the general cash book. This has the impact of making it difficult for owners to know the financial position (balance sheet), the company's business results in one period (profit and loss report), reports on changes in the company's capital in one period.

Research conducted by Sri and Zahra (2022) aims to analyze the accounting information system for cash receipts and disbursements at Sungai Rumbai District Hospital. The results of research on the Accounting Information System for Cash Receipts and Disbursements at Sungai Rumbai District Hospital have used the SIMRS application, but it is still being carried out in stages. Currently, SIMRS has only been implemented in the staffing and patient registration sections. Meanwhile, the accounting information system for receipts and expenditures is still done manually. The Accounting Information System for Cash Receipts and Disbursements at Sungai Rumbai District Hospital has fulfilled several elements such as Human Resources, procedures, forms and the tools used are appropriate. However, the notes and reports are still not in accordance with literature theory.

The research conducted by Sri and Zahra (2022) aims to assist in the preparation of financial reports based on SAK ETAP at BUMNag Wahana Karya Mandiri Barulak. The results of this research show that BUMNag Wahana Karya Mandiri has not kept detailed records and has not implemented financial reports with applicable accounting standards, namely Financial Accounting Standards for Entities Without Public Accountability (SAK-ETAP). Furthermore, Sri and Atika (2022) aim to aid in preparing the financial reports of BUMNag Saiyo Sakato Nagari Gurun using simple Microsoft Excel. The results of this research contribute and increase the understanding and capacity of BUMNag in recording transactions up to the BUMNag financial reporting stage.

3. RESEARCH DESIGN AND METHOD

This research uses a qualitative descriptive data analysis method, which is one of the methods used in qualitative. This method places greater emphasis on observing objects using the researcher's own sharp instincts. The reason the researcher chose this method was because the researcher wanted to describe objects based on conditions observed in the field, so that the data obtained was more specific, transparent and in-depth. In qualitative research, the descriptive data analysis techniques applied are:



1. Descriptive Data Analysis

The problem formulation is taken based on case studies that have been carried out on the object under study.

2. Qualitative Data

The data obtained is presented in the form of words, not numbers.

3. Characteristics of Qualitative Research

This research was carried out by understanding a phenomenon based on the case studies that were obtained.

4. Qualitative Research Techniques

The data collection technique is by interview, namely by direct question and answer and making direct observations of the research object.

4. RESULT AND DISCUSSION

Notary Office Dellen Anas SH., Mkn. Established in 2013, this office is engaged in arranging land deeds, changing certificate names, and serving the community such as serving farmer groups. The location of this notary's office is quite strategic because this place is often visited by many people. However, when recording financial reports at notary offices, they still use abstract, unclear and less detailed records.

a. *Basic Concepts of Recording*

No	Questions	Yes	No
1.	Recording upfront payments/DP	✓	

There are those who pay the entire amount directly at the initial meeting, there are also those who pay only by down payment. It is tailored to the customer's own requests and desires. Recording is done only using receipts.

No	Questions	Yes	No
1.	Recording receivables		✓

Because every time there is a client the payment is paid in full or sometimes the down payment is not recorded but the balance that the client must pay is not recorded. Because they don't have a special book, so for clients who pay off the remaining down payment, the rest will be seen from the existing receipt.

No	Questions	Yes	No
1.	Purchase of goods on credit		✓

Because the payment for the goods purchased was paid in full. And most of the items purchased were purchased when the company was first established. So only small items such as pens and receipts need to be purchased when they run out and they don't require credit payments to be able to buy them.

No	Questions	Yes	No
1.	Debt recording		✓

Because companies do not carry out transactions that make them have debt. So, companies don't need debt recording, because it's of no use to the company.

No	Questions	Yes	No
1.	Recording cash receipts		✓



Because every time there is a transaction, everything is directly deposited to the owner of the company, namely Mr. Delon. Receipts from employees are not recorded, but only receipts are given as proof of transactions carried out by the company with clients.

No	Questions	Yes	No
1.	Recording cash disbursements		✓

Because the expenses made are not too large, such as buying pens, books, receipts, and others. This means that the company does not need to record cash expenditure, because the transactions that occur are not too large.

b. Matching Concept

No	Questions	Yes	No
1.	Record income		✓

Because some of the income transactions carried out with customers are sometimes just transferred through Mr Dellon's own account. However, there are some who pay it to working employees. And not all income transactions are known to company employees.

No	Questions	Yes	No
1.	Recording expenses		✓

Because there is no burden on this company. So, why would a company record expenses if no expenses occurred. Even if there is, perhaps the company doesn't record it because it doesn't use a recording book at all.

No	Questions	Yes	No
1.	Record matching income and expenses		✓

Because there is no recording of income and expenses, the company does not record matching income and expenses. So, this company doesn't need to do that.

c. Business Continuity Concept

No	Questions	Yes	No
1.	Uses of bookkeeping systems		✓

Because it doesn't record transactions, this company doesn't use books to make bookkeeping easier later. This causes the company to not need this bookkeeping system at all. Mr. Delon himself did not order his subordinates to use a bookkeeping system for transactions that had occurred.

No	Questions	Yes	No
1.	Asset ownership		

All equipment and tools in the company are privately owned. None of these assets were obtained from the government, let alone other people. The company was founded privately and all assets were purchased using Mr Delon's personal money.

No	Questions	Yes	No
1.	Recording asset depreciation		

The problem of depreciation, Mr. Dellon has never calculated it, but there are several assets that experience a lot of depreciation, such as pens, books, receipts and other tools. And this small depreciation is not recorded by the company.



d. Time period

No.	Questions	Yes	No
1.	3 months		✓

The company does not keep quarterly records so it does not know how much income or expenses the company has made during that time period. Maybe only receipts can be proof of this and only an estimate of the company's income or expenses.

No	Questions	Yes	No
1.	6 months		✓

Likewise with the half year period. The company also never records income or expenses. Because he doesn't know how much income he has received from the company. Whether it is net income or gross income, the company cannot know for sure how much income has been generated during that period.

5. CONCLUSIONS

This article was created with the aim of the idea that readers and writers themselves can understand more deeply the meaning of accounting and its application in a service company for students. The approach used to use descriptive data analysis methods and qualitative data analysis is used so that we can understand what has been experienced and what transactions the company has carried out. And whether they use a detailed accounting recording system or not. This research focuses on a service company that was founded privately but employs several employees, so it does not directly serve customers. We did not have time limitations in conducting interviews, because when we conducted the interviews, the company was not busy. So, we can conduct interviews in a relaxed manner but remain focused and we can get whatever data we need to be able to write this article.

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