

## **The Financial Analysis of Food Barn Based on SAK EMKM Pendem Village, Junrejo District, Batu City**

**Romana Abon Nilan<sup>1</sup>, Cakti Indra Gunawan<sup>2</sup>, and Hendrik Suhendri<sup>3</sup>**

\* Correspondence Author: [cakti@unitri.ac.id](mailto:cakti@unitri.ac.id)

<sup>1,3</sup> Accounting, Faculty of Economics, University of Tribhuwana Tunggadewi, Malang, Indonesia

<sup>2</sup> Management, Faculty of Economics, University of Tribhuwana Tunggadewi, Malang, Indonesia

INDEXING	ABSTRACT
<p><b>Keywords:</b></p> <p>Keyword 1; Financial Analysis Keyword 2; Food Barn Keyword 3; Batu City Keyword 4; SAK EMKM Keyword 5; Pendem Village</p>	<p>The study of food barns is an important matter to be conducted, especially to provide input to the government, which is currently intensively implementing the national food security program. This research aims to determine how the financial reports prepared by the Wiji Aji Bu farmer group manage the food barn to support food security at the rural level in the future. This study was conducted at the food barn in Pendem village, Junrejo district, Batu city, using a descriptive qualitative approach. The data collection methods employed observation, interviews, and documentation techniques. The informants in this research are members of the Wiji Aji Bu farmer group. The results of this study indicate that (1) the financial reports prepared are still simple, covering only cash inflows and outflows; (2) the preparation of financial reports at the food barn has not yet followed the financial accounting standards (SAK EMKM), but the managers state that they continue to maintain financial stability to ensure food security in Batu city.</p>

### **Article History**

Received 09 February 2025; Revised 27 March 2025; Accepted 30 March 2025 ;  
Publish 07 April 2025

### **INTRODUCTION**

The food barn has been one of the most important commodities in supporting society's economy from ancient times to the present (Gunawan *et al.*, 2022). The majority of the Indonesian population primarily earns a living as farmers. There are many types of superior agricultural products that produce various food results. In accordance with Law Number 18 of 2012 concerning food, Article 23 states that in realizing food sovereignty, food independence, and food security, the government establishes national food reserves (BPHN, 2012). National food reserves consist of government food reserves, regional government food reserves, and community food reserves. Community food reserves can be seen in the development of community food barns.

Furthermore, the study of food barns is an important matter to be conducted, especially to provide input to the government, which is currently intensively implementing the national food security program. The government requires studies on food barns, where a barn is a place or building for storing food supplies for rural communities that are quite effective. Food is one of the basic human needs that must be met daily to support various human activities. One way for farming communities to maintain the stability of their food production is through the existence of these food barns. The system or operation of food barns has existed for a long time in Indonesia, especially in rural areas. Food barns are one way to store food in large quantities for times of scarcity or periods when food supplies drastically decrease (Lasminingrat and Efriza, 2020).

According to Gunawan *et al.* (2022), several elements that significantly support the management of food storage, namely the government, the private sector, farmers, and local customs (Gunawan *et al.*, 2022). Some of these elements are crucial in realizing good human resources in the management of food storage. The existence of food storage as a place for food reserves indirectly indicates that the community has played a significant role in preventing hunger or food shortages for humans.

The food barn is viewed as a very effective village-level food security system serving as a storage location to ensure supply stability, where abundant rice yields can lower commodity prices. However, research on food barns and financial management based on financial accounting standards has been limited among previous researchers. For instance, studies conducted by Aysa (2023) focused on financial reports but did not specifically address the financial management of food barns. Meanwhile, research conducted by Sofa, *et al* (2024) analyzed financial reports in food barns of small and medium enterprises. However, it has not delved deeper into village food barns. Thus, this research presents differences from previous research and will fill the gap in research in the field of village financial management based on financial accounting standards.

Gunawan *et al.* (2020) believe that physically, almost all traditional community granaries are generally built using wood or leaves, while with government assistance, granaries are constructed using permanent walls and carried out by contractors (Gunawan *et al.*, 2020). The pattern of granary construction that involves the community allows for optimal benefits in the utilization of funding sources, increased participation, and the fulfillment of the desired form of granaries as desired by the community.

The Minister of Home Affairs Regulation Number 113/2014 is a regulation that governs the management of village finances, which includes planning, implementation, administration, reporting, and financial accountability (Temenggung, 2016). Village finances must be managed based on governance principles with accountability, transparency, and participation, and must be orderly and disciplined with the budget. Financial reports are an important aspect of the development and management of food barns. The existence of clear financial reports allows the community to understand how the financial performance of the food barn is, and whether the use of funds is in accordance with the applicable laws and regulations.

The issues present in the food barn of Pendem hamlet, Pendem village, Junrejo district, Batu city, are the lack of understanding of proper financial management and the preparation of financial reports, which has led the researcher to be interested in examining more deeply how to prepare financial reports and how to manage the finances of the food barn in order to assist the government and the managers of the food barn in managing funds and maintaining the financial stability of the barn. The objective of this research is to determine how the preparation of financial reports is conducted, whether it meets financial accounting standards or not, as well as to understand the management of funds in order to keep them stable. This research also has benefits as a reference for researchers in preparing financial reports and providing in-depth insights into the financial management of the food barn to ensure stability for both researchers and the local government of the food barn.

## LITERATURE REVIEW

### Food Barn

The development activities of the Community Food Barn (LPM) aim to ensure that there is always a food reserve in the community, making it easier for the community to consume during times of scarcity and also encouraging the growth of the food economy (Wulansari *et al*, 2021). Meanwhile, Gunawan stated that a food barn is a center for the availability of foodstuffs, including rice, wheat, corn, cassava, sago, or other staple foods commonly consumed by villagers in a country (Gunawan *et al.*, 2022). These staple food items are collected in a giant barn, in a place designed as a building capable of storing staple food for a minimum of 3 years.

Dwirayani & Suciati state that food barns are one of the institutions in society that have existed for a long time and play a crucial role in agricultural efforts, especially during lean seasons (Dwirayani & Suciati, 2020). Food barns are very efficient in meeting the food needs of the community from their processing results. In the event of a lean season or other emergencies, such as natural disasters, these food barns are very beneficial as food reserves to maintain food supply.

The food barn is organized in several stages to provide a clear picture so that readers can easily understand. A food barn that is not well managed can lead to hunger and death. Therefore, in the book by Gunawan (2020), the concept of mutual cooperation in food barns, water barns, energy barns, livestock and fisheries barns, health barns, religious and belief barns, education and regeneration barns, job and economic barns, and administration, law, and security barns is explained. It is important to understand the financial management of food barns to ensure their sustainability in the economy (Gunawan *et al.*, 2020).

### Financial Statement

Financial statements are documents that present financial information of a business entity over a certain period of time (IAI, 2016). Its main focus is to provide a comprehensive understanding of the company's financial performance to various stakeholders, such as investors, creditors, management, regulatory authorities, and others (Sari & Hidayat, 2022). Here are the main components of a financial report:

#### 1. Income Statement

The income statement contains information on the company's income and expenses during a certain period (Yuliana, 2021). Includes revenue from the sale of products or services, production costs, operational costs, and others.

#### 2. Balance Sheet Report

The balance sheet statement is the financial state of a company in a certain period. Includes company resources (such as cash, receivables, inventory, and fixed assets), liabilities (such as debts to suppliers and bank loans), and equity holdings (such as share capital and retained earnings) (Riyanti, 2024).

#### 3. Cash Flow Statement

Cash flow statements present cash inflows and outflows from a company over a period of time. Cash flow comes from operational activities (such as cash receipts from sales and cash payments for operating expenses), investment activities (such as purchases or sales of fixed assets), and funding activities (such as debt receipts or payments).

#### 4. Equity Change Report

Equity change reports record changes in the ownership of the owners of a company over a period of time. Includes capital receipts, dividend distributions, profit or loss adjustments, and other changes that affect equity positions.

## **RESEARCH METHOD**

This research was conducted in a food barn on Jl. Dr. Moh. Hatta No 120 Pendem hamlet, Pendem village, Junrejo district, Batu City, East Java, Indonesia. The research was conducted on Monday, November 11 - December 11, 2024. This study uses a descriptive qualitative approach. According to Asya, it is stated that qualitative methods are research approaches that aim to understand social phenomena or human behavior from the perspective of the participants or subjects being studied. In contrast to quantitative methods that measure and analyze data numerically, qualitative methods emphasize more on interpretation of meaning and context (Aysa, 2023).

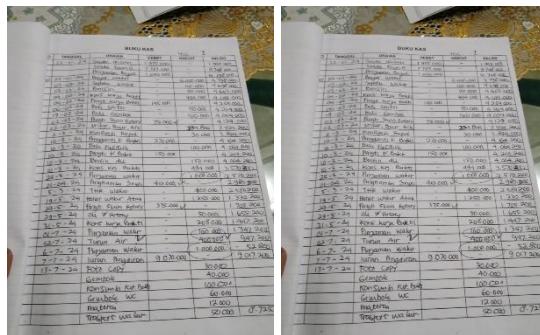
The data of this study was obtained from two types and sources, namely primary data and secondary data. Primary data collection was carried out through observation, interview, and documentation methods on the finances of food barns managed by the Wiji Aji Bu Farmers group (Pauzi, 2024). Then secondary data was obtained from the documentation of the daily to monthly financial record books of the food barn. The informants in this study are 3 people who serve in the management of food barns. With the consideration of these three people, several members were taken as resource persons such as Mr. Abuamin (chairman of the food barn), Mr. Nanang (treasurer), and Mr. Bambang (secretary), thus the resource persons already represent the understanding of financial statements in the food barn of Pendem village. The data analysis process is carried out in stages: (1) data reduction; (2) display data; and (3) drawing conclusions and verification (Sugiyono, 2019).

## **RESULT AND DISCUSSION**

### **Preparation of Financial Statements for the Food Barn of Pendem Hamlet, Pendem Village, Junrejo District, Batu City.**

The results of an interview conducted by the researcher with Mr. Nanang as the treasurer of the food barn of the Wiji Aji Bu Farmers group on November 14, 2024, stated that the preparation of the financial statements still applies to simple bookkeeping in the preparation of the financial statements. The financial statements prepared are in the form of reports on expenditures and cash inflows that occur in the food barn. There are 2 financial statements bookkeeping made by Mr. Nanang, namely: financial statements of income and expenditure and then bookkeeping of food barn members' contributions. Income and expenditure bookkeeping, arranged in stages: (1) collecting proof of purchase of tools and materials needed in the food barn, (2) compiling a table with 5 columns (date column, description, debit, credit, balance), (3) copying data from transaction evidence into the column. (4) grouping the types of information into debit and credit and calculating balances. Meanwhile, the recording of the contribution bookkeeping consists of 3 columns, namely (the date column, member name, and number paid). The process of preparing the financial report was carried out by the treasurer of the food barn, Mr. Nanang, and then communicated to all members of the Wiji Aji Bu Farmers group or reported as the person in charge of finance.

Secondary data obtained by researchers during the study showed that the preparation of financial statements prepared by food barns was not in accordance with financial accounting standards. Until now, the preparation of financial statements that have been prepared only includes income and cash expenses. This condition is because the food barn managed is very simple, for farmers and for farmers.



**Figure. 1 Financial reports that are still manual and simple at the Pendem village food barn.**

*Source: Primary data, processed, 2024*

## Managing and Maintaining the Financial Stability of the Food Barn of the Wiji Aji Bu Group, Pendem Village, Junrejo District, Batu City

The financial management carried out by the Wiji Aji Bu Farmers group to maintain finances to remain stable is quite effective. Based on the results of the researcher's interview with Mr. Abuamin the chairman of the food barn of Pendem hamlet, on November 15 yesterday said that the financial management carried out was obtained from members' contributions in which the contributions were paid 2 times a year. Apart from that, the local, regional, and provincial governments are very concerned about the needs of food barns so that the food barns in Pendem hamlet always experience growth and remain sustainable. Mr. Abuamin also explained that other income was obtained from the rental of barn equipment rented by residents. Although the financial statements prepared are not in accordance with the applicable accounting standards, the food barn of Pendem Hamlet still maintains its stability for sustainable food security. Strategic partnerships are also one of the aspects of ensuring the financial stability of food barns. Strategic partnership means that the food barn works with the government, the private sector, or non-profit organizations to obtain additional funds or supporting programs. The village government, Batu city government, and provincial government are very concerned about all the needs of food barns in Pendem Hamlet so that the food barn remains stable and even provides a lot of benefits for the local community of Batu city.

Based on the results of the above research, the discussion in this study is similar to the results of previous research conducted by (Sofa, *et al.*, 2024), which stated that most of the financial statements prepared are still done manually. On the other hand, the theory put forward by Gunawan, that the management of food barns requires professionalism in all existing infrastructure, both terms of financial management, production management, and product storage management in food barns and this is in accordance with research in Pendem village where the management of food barns has tried to manage barns properly, and professionally (Gunawan *et al.*, 2020). However in terms of financial management, the report of the obsolescence of the barn has not been in line with financial accounting standards. This also strengthens the theory from Astuty, Wati, & Kurnia, that if every institution wants to be financially healthy, the entire financial report from the beginning to the end should follow financial accounting standards in Indonesia (Astuty *et al.*, 2025). The theory from Putra, Hartikayanti, Rahmah, Windiarti, & Siregar, also states that in compiling financial statements using accounting applications to improve the management of MSMEs to be better and able to compete on a national and international scale (Putra *et al.*, 2025).

## CONCLUSION

Based on the results of the research and discussion above, it can be concluded that the food barn in Pendem Hamlet is still compiling simple and manual financial reports, its financial records are only on cash income and expenditure and are not in accordance with the Financial Accounting Standards (SAK) of EMKM. The food barn of Pendem hamlet has 2 books that are recorded manually, the first bookkeeping contains information on income and expenses as well as credit and balance debits, while the second bookkeeping is the contribution of members of the food barn. However, it should be noted that even though the financial recording of the food barn is simple and manual, the food barn is classified as able to encourage food security in the city of Batu and continues to be sustainable until now it continues to run optimally without any obstacles.

The suggestions given by the researcher in this study are: The management body of the food barn in Pendem hamlet, namely the Wiji Aji Bu farmer group, must prepare financial statements that follow financial accounting standards (SAK EMKM) so that it can be known how much income and expenditure received by the food barn in one period and can also be used as a guideline or basis in decision-making for the smooth and development of the food barn in the future.

## REFERENCE

### Authored Book

Gunawan, C. I., Suroto, K. S., & Nugroho, A. P. (2020). *Buku Sosial Ekonomi Pertanian: Suatu Pengantar*. Malang : Unitri Press.

IAI. (2016). *Kerangka Konseptual Pelaporan Keuangan*. Ikatan Akuntan Indonesia.

Pauzi, M. (2024). *Paradigma Penelitian Kualitatif Dan Kuantitatif*. Cirebon : PT Arr Rad Pratama.

Sari, P. A., & Hidayat, I. (2022). *Analisis Laporan Keuangan*. Purbalingga : Eureka Media Aksara.

Sugiyono. (2019). *Metodelogi Penelitian Kuantitatif dan Kualitatif Dan R&D*. Bandung: ALFABETA.

### Dissertation From a Database

Yuliana, F. I. (2021). *Analisis Kinerja Keuangan Koperasi Syariah (Studi Kasus Pada Koperasi Simpan Usaha Mandiri Amanah Syariah Desa Kepanjen Kecamatan Jombang Kabupaten Jombang)* [STIE PGRI Dewantara]. <http://repository.stiedewantara.ac.id/id/eprint/1817>

### Internet Source or Website

BPHN. (2012). *The Law Act 18 of 2012 About food Security*. <https://bphn.go.id/data/documents/12uu018.pdf>

### Journal Articles

Achmad, W., Dwi, S., & Erna, S. The Preparation Of Financial Reports Based On The Micro Entities Of Small and Medium Financial Accounting (SAK EMKM) In Muncul Kicau Micro Bussiness. *Economics & Business*, 2020; 2, 48-55.

Astuty, K., Wati, I. S., & Kurnia, P. (2025). Pendampingan Penggunaan Aplikasi Akuntansiku Dalam Menyusun Laporan Keuangan Berdasarkan SAK EMKM & KOPERASI Pada Warung Pentol Bakso Toyib Jl. Muhajirin Raya Kota Bengkulu. *Jurnal Dehasen Untuk Negeri*, 4(1), 11–16.

Aysa, I. R. (2023). Analisis Laporan Keuangan Sebagai Penilaian Kinerja Keuangan PT Indofood Sukses Makmur Tbk. *Jurnal At-Tamwil: Kajian Ekonomi Syariah*, 5(2), 106–119.

Dwirayani, D., & Suciaty, T. (2020). Analisis Tingkat Partisipasi Masyarakat Terhadap Program Lumbung Pangan Desa (Kasus di Kelompok Tani Kembang Pendita Desa Ujunggebang, Kecamatan Susukan Kabupaten Cirebon. *MAHATANI: Jurnal Aribisnis (Agribusiness and Agricultural Economics Journal)*, 3(1). <https://doi.org/https://doi.org/10.52434/mja.v3i1.911>

Gunawan, C. I., Pudjiastuti, A. Q., & Yulita, Y. (2022). Model Manajemen Sumber Daya Manusia Dalam Pengelolaan Lumbung Pangan Selama Pandemi Covid-19 Di Kabupaten Malang. *Jurnal Ilmu Manajemen Dan Akuntansi*, 9(2), 121–128.

Lasminingrat, L., & Efriza, E. (2020) Pembangunan Lumbung Pangan Nasional: Strategi Antisipasi Krisis Pangan Indonesia. *Jurnal Pertahanan dan Bela Negara*, 10(3), 243-260.

Putra, V. D. C., Hartikayanti, H. N., Rahmah, N. A., Windiarti, S., & Siregar, I. W. (2025). Penyusunan Laporan Keuangan Menggunakan Aplikasi Akuntansi Pada Umkm Dapi Sano. *Neraca: Jurnal Ekonomi, Manajemen Dan Akuntansi*, 3(4), 184–189. <https://jurnal.researchideas.org/index.php/neraca/article/view/47>.

Sofa, D. M., Djatu, P. F. P., & Surbakti, M. A. (2024). Analisis Penyusunan Laporan Keuangan Berdasarkan Sak Emkm Di Lumbung Rejeki Malang. *Jurnal Ecopreneur*, 7(1), 53–60.

Temenggung, Y. A. (2016). Rural financial management in perspective law No. 6 of 2014 concerning the village. *International Journal of Social Sciences*, 43(1), 42-54.

Umami, N. A., & Cania, R. Penerapan SAK EMKM dalam Penyusunan Laporan Keuangan pada UMKM Super Sedap di Kabupaten Sukabumi. *Jurnal Co Management*, 2022; 5(1), 784-791.

Wulansari, P., Rasidin, M., & Witro, D. (2021). Revitalization of food barns to support community and national food security. *Jurnal Ekonomi dan Kebijakan Publik*, 12(1), 45-56.