

Recognition of Recording and Reporting Accounting at Tour and Travel

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Abstract. This final assignment is done in tour and travel. The company didn't record any transaction conducted, the company only used receipt as transaction evidence. So that the company experienced difficulties in determining the exact profits obtained. Based these problems, the researcher gives a guide in recording transactions and making financial statements so company can keep records in every transactions to improve accounting process especially in making financial statements.

Keywords: information literacy, information skills, information

Introduction

PT Buana Aliston Tours is one of the Tour and Travel Company is engaged in the activities of Hajj and Umrah. PT Buana Aliston Tourism as a means to deliver and realize the dream for all Muslims to be able to get to the House and became the guests of God especially in Batam and the surrounding area.

PT Aliston Buana Tour has not used the recording of accounting for example, to make a transaction billing and cash receipts, proof of transactions that used only receipts, the absence of an invoice as proof of the transaction. Cash flow is happening in PT Aliston Buana Tour starts from transaction expenses, transaction services revenue services, purchase supplies or Umrah Hajj, and the creation of a visa. Revenue generated PT Buana Aliston Tourism income obtained from pilgrims and Umrah. Every payment transaction for Hajj and Umrah jama'ah candidates immediately accepted by the leadership and Accounting logging is not done. The recording of accounts payable for the Hajj and Umrah purchase supplies using Microsoft Excel.

Based on the accounting cycle, the recording of accounting can be describe when a company has done the recording into source documents/evidence of the transaction. Every company must organize the

recording to avoid risk, i.e. so that private cash and cash the company is not incorporated so that it can determine the profit or loss of income received by the company. The problems encountered by PT Buana Aliston Tour is: yet the existence of the recording of every income and expense cash, and the absence of any evidence in any transaction in PT Buana Tour Aliston.

Literature Review

Accounting vs bookkeeping

Elvy, (2002) explain that many of the people who put the wrong perception about the science of accounting because they equate with accounting bookkeeping. In fact, bookkeeping is one process that is implemented in the accounting, i.e. the recording of transactions. Right now, a lot of bookkeeping is done by machines such as cash registers.

According to Haryono (2003), bookkeeping is the recording system of financial transactions in an enterprise. The system is considered the most satisfying is a system entry bookkeeping system. In the bookkeeping systems, every financial transaction that occurs is always recorded in a manner such that it is

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clear its effects on the assets, liabilities, capital, income, and expenses. The main principle of this system is that each transaction is always recorded with debit and credits the two or more accounts with the same amount. Each transaction will affect at least two accounts, i.e. accounts debited and the account is credited.

Registration Process

According to Baridwan (2009), accounting data record-keeping processes can be done manually, i.e. by hand, wear machine bookkeeping, or using the computer. When the accounting is done by hand or machine wear bookkeeping accounting data will be recorded in the journal and accounts. There are 3 ways that you can use to do the job journal and post the following:

1. The method of hand, in this way the transaction note to journal of the book and posting to ledger. Any evidence received in the accounting transactions are recorded in the book the journal, then the journal books posted to book a maid each day. At the end of the week (month), books and journals in total amount is posted to the ledger.

2. The direct post Method, in this way the evidence of the transaction is received in the accounting directly posted to the helper book accounts. In the work of this post made a ransom from the book maid who serves as book journal. This method can be asked by hand or with bookkeeping.

3. The method without auxiliary books, accounting is a method without using the book helpers, so no job post maid. Instead of books, created a folder for storing the evidence of the transaction. The folder has the book functions as a maid.

The financial statements

According to Hasanuh (2011), the financial statements are a result of the accounting process that can be used as a tool for communication between the company's activities with parties with an interest in such activities. The company's activity is not necessarily without judgement and tested, but needs to be tested and accountable. Financial reports will be used to it – the following: measuring the level of costs of various activities by the company, to determine and measure the efficiency of each part, process or production as well as determine the benefits achieved and the degree of the company, to determine whether

or not need to use the new policy or procedures to achieve better results.

Income statement

According to Zakiyudin, (2013). Statements-profit is a report containing information on the calculation of the profit/loss company in one accounting period, by comparing the amount of income and the amount of burden or cost.

Financial Position Report

According to Pulungan et al. (2003), report financial position shows the position of the last asset, liability, and equity of the company on a particular date and time. Hasanuh, (2011) stated that the balance sheet is a financial report that contains about property (assets) liabilities and capital at the end of the accounting period. The balance is made has the following benefits: provide information about the financial position of the company at a particular moment, assess extreme low liquidity and smooth operations of the company. Valuing the company's funding structure, analyzing the composition of wealth and potential services of the company. Evaluate the potential economic resource services company.

The purpose of Accounting

According to Hasanuh (2011), the purpose of accounting is to provide information about economy, asset, debt, capital, profit projections and changes of assets and debts. More details are aimed at producing financial statements. As for the financial information contained in the financial statements will be useful when the meet the characteristics of quality information, among others; relevant, understandable, power test, neutral, timely appeals, power, and complete.

The accounting Cycle

The accounting cycle there are stages of the processing of data with each other in sequence to make a financial information. The stages in the cycle of accounting according to Suhayati (2005) in Introduction to Accounting 1 is as follows: "The accounting cycle begins on the presence of a transactions and events should be noted." Transaction is the Act of the change of property, debts, and capital-related outside parties i.e. deposit of capital

companies, the purchase of the goods, the payment of the debt. Events is an action that occurs in companies, such as depreciation of assets, the use of office supplies.

The steps of recording of financial transactions of a company.

1. Save the evidence of record-keeping.

Evidence of the transaction is evidence of occurrence of transactions related to finance. Its function as the basis of accounting, recording as evidence in case of an event written law in the future, and as the basis for registration, admissions, and financial expenses.

Here is a variety of evidence which should be noted:

a. Invoices

The invoice is evidence of the sale of goods or services made in credits made by the seller and is given by the buyer.

b. Receipt

The transaction is evidence that the company had received the money in cash from consumers.

c. Check

The check was a warrant that was made by the party who has an account in a Bank, that Bank pay an amount of money to the parties that deal in the production of the cheque.

2. The recording of transactions in the diary journal

Evidence of the transaction is evidence of the events related to corporate finance, financial books to record chronologically and systematically with renders account to debit and credit in.

a. General Journal

The general journal is a journal that is used to record any transactions in the company in detail (on the timeline).

Table 1
General Journal Format

Date	Description	Ref	Debit	Credit

3. Do a post into a great book.

Is the account groups to summarize transactions have been recorded in the journal. Great books can also be interpreted as the last entry in the accounting stage containing a summary of the data that's been grouped or classified that comes from the journal.

4. The reporting Stage.

As a result the end and purpose of accounting is generating economic information, to make decisions for the parties who need it. So the end result is easy to understand and easy to provide a clear picture then the company data needs to be processed through the stages in the cycle of accounting, based on a common principle acceptable. Financial statements made at the end of the period e.g., every 3 months, 6 months or once a year.

The financial statements consist of:

a. balance sheet

A report about the systematic position of the assets, liabilities and equity per a specific date. The purpose of the balance sheet is to describe the cost of salaries of the company's financial position. The relationship between assets, liabilities, and equity can be formulated into an accounting equation: Assets = liabilities + equity.

Table 2
Balance Sheet Format

TREASURE	DEBT
Smooth property	Debt smoothly
Cash xxx	Business debt xxx
Accounts receivable xxx	Salary debt xxx
Gear xxx	Venture debt xxx
Supplies xxx	
Fixed property	Long term debt
Building xxx	bank debt xxx
Land xxx	credit vehicle xxx
Vehicle xxx	Long-term debt xxx
Production equipment x x x	Total debt xxx
Fixed asset xxx	Capital venture capital xxx
TOTAL Property xxx	Total debt and capital xxx

b. Reports loss/profit (Income Statement)

Income statement is a systematic report on revenue and burden the company for a certain period of time.

Table 3
Format of profit/loss

Revenue xxx
The costs
- the cost of the salaries of employees of xxx
- production cost xxx
- depreciation expense xxx
- cost of electricity, water and phone xxx
- transport costs xxx +
The total cost of xxx -
PROFIT xxx

Accounts receivable not collectible

According to Kieso and Waygant (1999:420) is "accounts receivable not collectible is the loss of

income which requires precise recording of verse in the estimated decline in receivables and a decrease in property as well as a decrease in profits and related equity the holder of the stock"

According to Kieso and Waygandt (1999:31) the control of accounts receivable is a way that clothes done in anticipation of the possibility of receivables that are not, so by the existence of accounts receivable can reduce the loss of accounts receivable is not collectible.

Research Methods

The type of data used is the primary data collected in T Aliston Buana Wisata Batam.

Results and Discussion

The recording of accounting

Accounting is a process of financial data processing activities (inputs) to produce financial information (output) are beneficial to parties with an interest in economic organizations concerned. Accounting can also be translated as a way or method used to organize the recording-the recording of financial transactions so as to generate relevant information to take a decision.

As for the evidence of the transactions that occur on the PT Buana Tour Aliston Batam:

1. Evidence of the details of the cost

Evidence of the details of the charges are a sign of evidence all the details of the costs to be paid by all candidates performing Hajj and Umrah in accordance with what is needed or required by the candidate performing Hajj and Umrah.

2. Proof of receipt

Proof of receipt is valid, the payment received from the candidate performing the Hajj or Umrah to pay installment costs. White color proof receipt for a candidate that has been performing in full pay, and the color yellow for candidates who have not been performing in full pay.

Based on the results of the internship industry for 3 months, the authors are concerned with understanding the problems occurred inside that is not yet the existence of the recording of accounting. In the company when the transaction just make details the costs and receipts as proof of the transaction, there is no logging in every transaction so that companies do not know in detail the conditions of the existing

finance and not knowing profit/loss that occur inside. PT Buana Tour Aliston should do the recording every transaction, in order to know in detail the company's financial condition and the company can tell which personal money and corporate money.

PT Aliston Buana Wisata other than not doing the recording also has no proof other than transaction receipts, PT Aliston using receipts as proof of the transaction. Should the company have evidence of transactions in addition to receipts, i.e. invoices or checks can be used as proof of the transaction. So that all transactions in the company run well.

How to Make Financial Reports

1. Balance sheet as of 31 December 2015 the starting balance In General Ledger, the preparation of the financial statements, the first to do is to determine the initial balance sheet, which was later used as the starting balance in the next financial report. The author makes the balance starting balance based on the results of the interviews on the part of the company, which can be seen in the table below.

Table 4
Balance Sheet

Description	Debit	Credit
Cash	Rp20,000,000	
Business accounts receivable	50,000,000	
Office Supplies	2,500,000	
Supplies the pilgrims	35,000,000	
Office equipment		
Salary debts		
Business Debt		Rp20,000,000
Revenue Services		98,600,000
Capital		83.523.083
Salary cost	45,000,000	
Rental fee		
Advertising costs		
Cost Electricity & water	1,500,000	
Cost Wi-Fi & phone	300,000	
The cost of adm & General		
The cost of the Equipment	25,000,000	
Other expenses	22.823.083	
The total number of	Rp202.123.083	Rp202.123.083

In the company of not implementing record keeping and bookkeeping of any transactions that occur so that companies do not have any financial statements. So the next writer will explain how the creation of financial reports starting from the recording of each transaction up to the creation of financial reports. The author will only explain financial statements profit/loss and balance sheet reports or financial position. Companies still include smaller companies, so it requires only reports profit/loss and financial

position to determine the net income and the actual financial position. Here's how the creation of financial reports:

1. Transaction Processing
2. General Journal

The author does not use specialized journals, because the PT including service companies in the field of travel.

3. Posting ledger

Transaction-a transaction that is already recorded and classified in the journal, each month or other period-post in a great book on each account respectively.

4. Balance sheet Balance before adjustment

Balance sheet the balance drawn up must have the same value between debit and credit. Balance sheet the balance made the end of each period is a collection or the end result of any balances on each account ledger.

5. General Journal (Adjustment)

The journal is the journal of adjustments made at the end of the period to adjust balance-balance estimates (account) in order to show the actual state of affairs before the preparation of the financial statements.

6. The great book after adjustment
7. Balance sheet balances after adjustment
8. The report of the profit/loss

After accounting data recorded on ledger and put into the balance sheet balances after adjustment, then the data preparing in appropriate accounts.

9. General Journal (cover)

Journal cover is a journal that is created at the end of the accounting period for closing temporary accounts i.e. income and expense.

10. Balance Sheet report (financial position)

The balance sheet is a financial picture of a company owned by digitally, the existence of a company's financial picture then the owner can make financial decisions for the period to come.

Conclusion

Based on observations of the authors who have done an internship in industry for three months of PT Buana Aliston Tour Batam, authors obtain some conclusions, namely: PT Aliston Buana Tour using only the details of the charges, the absence of a special record keeping of accounting in every transaction of PT Buana Aliston Tour Batam, and in every occurrence of receipts and expenditure cash PT Buana Aliston Tour as evidence of transactions in addition to receipts no receipts, just use the sign of the evidence of the transaction.

The author's suggestions for PT Buana Tour Aliston Batam are: PT Aliston Buana tour must do's every transaction expenses or income on a regular basis to find out the financial development of the company, and preferably have a proof of the transaction in addition to receipts, the company could use the check and invoice as proof of the transaction.

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