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Financial Report Analysis as a profit planning tool at the Ministry of Social Affairs office in Medan

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Abstrak

Tujuan dari penelitian ini adalah untuk melaksanakan praktek kerja yang sesuai dengan latar belakang pendidikan Anda. Jenis penelitian ini adalah penelitian observasional kualitatif dengan pendekatan deskriptif analisis. Subjek penelitian ini adalah mereka yang diminta memberikan informasi yang diperlukan berupa fakta dan opini. Subyek penelitian ini adalah uraian tentang tujuan keilmuan yang telah dikemukakan untuk memperoleh permasalahan dan data dengan tujuan dan penerapan tertentu. Objek penelitian yang akan penulis teliti bertempat di Kementerian Sosial Medan.

Kata Kunci: *Laporan Keuangan, Laba, Kementerian Sosial*

Abstract

The goal of this research is to perform work practices appropriate to your educational background. This type of research is qualitative observational research with a descriptive analysis approach. The subjects of this research are those who are asked to provide the necessary information in the form of facts and opinions. The subject of this research is a description of the scientific objectives that have been stated to obtain problems and data with specific goals and applications. The research object that the author will examine is located at the Medan Ministry of Social Affairs.

Keywords: *Financial Reports, Profits, Ministry of Social Affairs*

INTRODUCTION

Every company that is founded, be it a financial company, service company, trading company, or industrial company has one goal, namely to achieve maximum profits. In this era of globalization, more and more companies are being founded in Indonesia. Every company certainly has a different financial plan. Currently, all companies are required to

prepare financial development reports within a certain period of time. All business information must be obtained quickly so that the company can immediately take the necessary actions.

Financial reports can provide information about financial resources and provide information about four company (business) activities, namely planning, financing, investment and operations. Financial reports are analyzed by companies primarily because they want to know profitability (the amount of profit) and the level of risk or health of a company.

In the financial report, it is necessary to pay attention to the profit and loss account which contains the costs incurred by the company. Costs are sacrifices of economic resources (character of scarcity) measured in monetary units, which have been expended or may be expended to achieve certain goals (to obtain benefits). Costs are cash or cash equivalents sacrificed to obtain goods or services that are expected to provide benefits to the organization now or in the future, because every processing of raw materials requires production costs and sacrifice of economic resources.

RESEARCH METHODS

This type of research is qualitative observational research with a descriptive analysis approach. Qualitative research is research that focuses on extracting information by examining the consequences of respondents' perceptions and how they respond to that information. A clear methodology is a strategy for exploring encounters, objects, conditions, considerations, or classes in current events.

The subjects of this research are those who are asked to provide the necessary information in the form of facts and opinions. The object of this research is a description of the scientific objectives that have been explained to receive problems and data with specific aims and applications. The research object that the author will examine is located at the Medan Ministry of Social Affairs.

The type of research used in a study is qualitative data. Where qualitative research is research that describes and at the same time finds out the articles that have been researched. Search for information in the form of data that has been found and expressed through descriptive means. With data sources in the form of primary data, namely information that is spontaneous from the source or first person, from the research location, or from all data obtained in the field (Muhammad Nazir, 2017). And secondary data is information obtained non-spontaneously using intermediary media or several types of research. This data can be in the form of records, evidence and financial reports

that are public and unpublished.

The following methods were used to collect data for this study:

1. Direct observation of the research object through the five senses is what is meant by the term "observation".
2. In an effort to obtain information from the required data by contacting the informant directly, an interview was conducted. Interviews can be conducted in person or over the telephone, and can be structured or unstructured.
3. Research carried out in the library uses various literature related to the problem being discussed. According to (Lexy J. Moleong, 2016), the author obtained the materials and theories from scientific books, dictations, and articles related to journal titles.

The data analysis techniques used are:

A. Data Reduction

With reduction, the method used by researchers is to conclude, take important basic information, classify problems into one class, without stopping selecting any information from the side effects of perception, meetings and documentation.

B. Data Display

After reducing the data, the next step is to display the information. By displaying information, the method used by researchers is to examine the information first, then collect and present the information in tabular form and describe it in a story structure.

C. Drawing Conclusions/Verification

The final step taken by researchers is to research and repeat the problem topic, conclude on significant places, reach conclusions and understand suggestions and ideas for additional exploration (Sugiyono, 2019).

RESULTS AND DISCUSSION

According to Kasmir (2015), financial reports are business documents for a company to report the results of its activities to various parties who have an interest in financial reports, which can be owners, management, creditors and investors. Instead, these parties use the reported information to make various decisions, such as whether to invest in a company or lend money to study accounting if you focus on those decisions. In general, financial reports are prepared based on historical data.

According to this principle, financial statements are prepared with prices resulting from transactions. Monetary units are used as a means of measurement and exchange in

the economy. Inflation conditions cause the monetary unit to become unstable. Therefore, preparing financial statements based on historical values does not reflect changes in purchasing power. Financial reports prepared by the management of a company are the final result of the accounting process or activities carried out by the company. Financial reports are made to account for the company's activities to the owner and provide information about the financial position the company has achieved.

A financial report is a written report that provides a fair overview of the financial position and performance of an entity and is useful to most report users in making economic decisions and demonstrating management's responsibility for the use of the resources entrusted to it.

According to (Arief, 2008), planning is one of the main functions of management. There are 4 functions that need to be considered, namely planning, organizing, mobilizing and directing, and monitoring. Planning is one of the main functions of management which includes the activities of setting organizational goals, creating strategies, and preparing organizational work plans. Planning is the main function of management and represents the first phase of organizational activities to be achieved.

According to (Suandy, 2001, p. 02), the definition of planning is a process of determining organizational goals and then clearly outlining the strategies, tactics and operations needed to achieve overall organizational goals. According to Becker (Rustiadi, 2009, p. 339), planning is a rational way to prepare for the future.

Therefore, every period management will prepare various plans related to future company activities. The preparation of the plan is based on consideration of various factors that will influence it, such as things that have been done previously, both obstacles or obstacles faced now and in the future.

Profit planning is a carefully calculated work plan whose financial implications are expressed in the form of projected profit and loss statements, balance sheets, cash and short-term working capital. Company management formulates appropriate plans to achieve company goals. Determining company goals is part of the planning carried out by management. One of the plans carried out by management is profit planning.

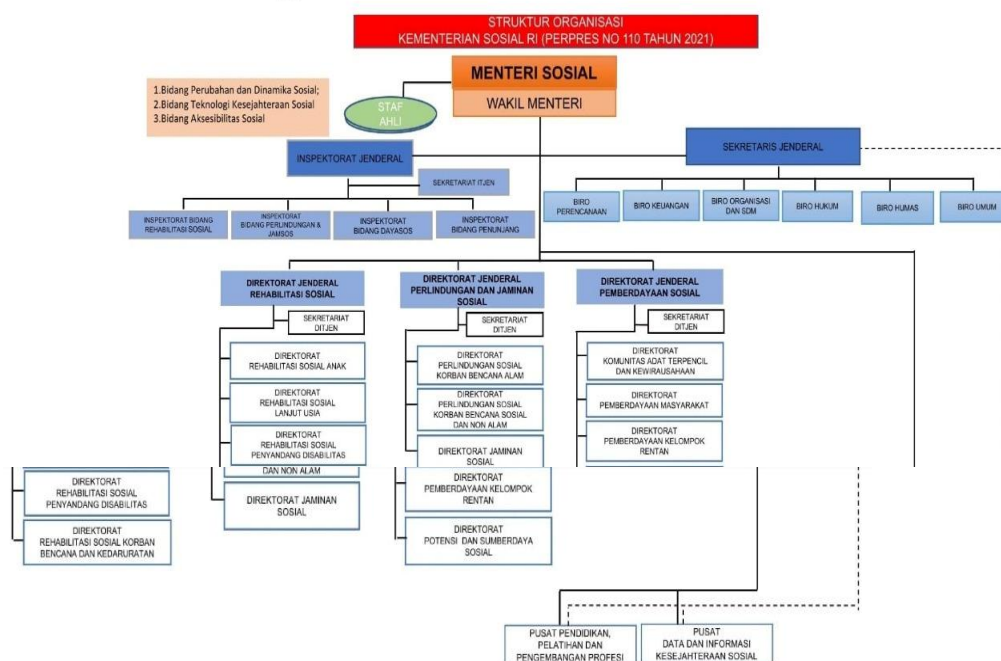
Based on Presidential Decree Number 110 of 2021 concerning the Ministry of Social Affairs. Based on the Presidential Decree, the Ministry of Social Affairs has the task of carrying out government affairs in the social sector to assist the President in administering state government.

In carrying out the tasks mentioned above, the Ministry of Social Affairs carries out the following functions:

- 1) Formulate, establish and implement policies for social reintegration, social security, social empowerment and social protection;
- 2) Determine criteria and data for poor communities, vulnerable and underprivileged groups;
- 3) Determination of social rehabilitation standards;
- 4) Coordinating the implementation of tasks, coaching and administrative support for all organizational elements within the Ministry of Social Affairs;
- 5) Management of state property/wealth is the responsibility of the Ministry of Social Affairs
- 6) Supervision of the implementation of the duties of the Ministry of Social Affairs;
- 7) carry out technical guidance and supervision of the implementation of regional social ministries; And
- 8) provide substantive support to all organizational elements within the Ministry of Social Affairs.

The organizational structure of the Ministry of Social Affairs:

Struktur Organisasi



The Vision and Mission of the Ministry of Social Affairs:

Vision : The realization of an advanced Indonesia that is sovereign, independent and has a personality based on mutual cooperation.

Mission : The Ministry of Social Affairs carries out 5 of the 9 presidential missions.

CONCLUSION

According to Kasmir (2015), financial reports are business documents for a company to report the results of its activities to various parties who have an interest in financial reports, which can be owners, management, creditors and investors. Instead, these parties use the reported information to make various decisions, such as whether to invest in a company or lend money to study accounting if you focus on those decisions. In general, financial reports are prepared based on historical data.

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