IMPLEMENTASI APLIKASI ZAHIR ACCOUNTING V .6 DALAM PENYUSUNAN LAPORAN KEUANGAN UMKM ROTI GANTO BERDASARKAN SAK EMKM

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ABSTRAK

UMKM memiliki peran penting dalam perekonomian, namun masih banyak yang belum menyusun laporan keuangan sesuai Standar Akuntansi Keuangan Entitas Mikro, Kecil, dan Menengah (SAK EMKM). Roti Ganto merupakan salah satu UMKM yang masih melakukan pencatatan transaksi secara sederhana. Tugas akhir ini bertujuan menyusun laporan keuangan Roti Ganto berdasarkan SAK EMKM menggunakan aplikasi Zahir Accounting 6. Metode yang digunakan meliputi observasi, wawancara, dokumentasi, dan studi pustaka Setelah menerapkan penyusunan laporan keuangan berdasarkan SAK EMKM Roti Ganto mendapatkan laba sebesar Rp. 118.824.963. Untuk mendapatkan laba tersebut UMKM Roti Ganto melakukan penjualan selama periode bulan September 2025 diantaranya, penjualan roti Rp.515.200.00 dengan pengeluaran biaya selama satu periode sebesar Rp. 380.791.702

Kata kunci: SAK EMKM, laporan keuangan, UMKM, *Zahir Accounting 6*, Roti Ganto

IMPLEMENTATION OF THE ZAHIR ACCOUNTING V.6 APPLICATION IN PREPARING FINANCIAL REPORTS OF ROTI GANTO UMKM BASED ON SAK EMKM

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ABSTRACT

UMKM play a vital role in the economy; however, many have yet to prepare financial statements in accordance with the Financial Accounting Standards for Micro, Small, and Medium Entities (SAK EMKM). Roti Ganto is one such UMKM that currently relies on simple transaction recording methods. This final project aims to prepare financial statements for Roti Ganto based on SAK EMKM standards using the Zahir Accounting 6 application. The methodology employed includes observation, interviews, documentation review, and a literature study. Upon preparing the financial statements in accordance with SAK EMKM, Roti Ganto recorded a profit of Rp118,404,996. This profit was achieved through sales activities during September 2025—specifically, bread sales totaling Rp515,200,000—against expenses of Rp396,795,003 for the period.

Keywords: SAK EMKM, financial reports, UMKM, Zahir Accounting 6, Roti Ganto