

**PENYUSUNAN DAN PENYAJIAN LAPORAN KEUANGAN
MENGUNAKAN ACCURATE ACCOUNTING
BERDASARKAN SAK EMKM PADA
USAHA PABRIK CINCAU SR**

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ABSTRAK

Penyusunan laporan keuangan yang sesuai dengan standar akuntansi sangat penting bagi usaha mikro, kecil dan menengah (UMKM) agar dapat mengelola keuangan yang lebih baik. Penelitian ini berfungsi untuk Menyusun dan menyajikan laporan keuangan berdasarkan Standar Akuntansi Keuangan Entitas Mikro Kecil Menengah (SAK EMKM) menggunakan aplikasi *Accurate Accounting* V.5 pada UMKM Pabrik Cincau SR. metode yang digunakan dalam pengumpulan data adalah wawancara langsung dengan pemilik usaha Cincau SR. hasil penelitian ini menunjukkan bahwa sebelum diterapkannya SAK EMKM dan *Accurate*, Pencatatan keuangan dilakukan secara manual dan belum terstruktur. Penerapan SAK EMKM dan penggunaan aplikasi *Accurate Accounting* terbukti dapat membantu pelaku UMKM dalam Menyusun laporan keuangan yang sesuai standar.

Kata Kunci : Laporan Keuangan, SAK EMKM, Accurate Accounting.

**THE PREPARATION AND PRESENTATION OF FINANCIAL
STATEMENTS USING ACCURATE ACCOUNTING
SOFTWARE BASED ON SAK EMKM IN THE
CINCAU SR MANUFACTURING BUSINESS**

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ABSTRACT

The preparation of financial statements in accordance with accounting standards is essential for Micro, Small, and Medium Enterprises (MSMEs) in order to manage their finances more effectively. This study aims to prepare and present financial statements based on the Financial Accounting Standards for Micro, Small, and Medium Entities (SAK EMKM) using the Accurate Accounting V.5 application in the Cincau SR MSME. The method used for data collection was direct interviews with the owner of the Cincau SR business. The results of this study indicate that prior to the implementation of SAK EMKM and Accurate, financial records were kept manually and were not well-structured. The application of SAK EMKM and the use of the Accurate Accounting software have proven to assist MSME actors in preparing financial statements that comply with applicable standards.

Keywords : Financial Statements, SAK EMKM, Accurate Accounting.