

**PENYUSUNAN LAPORAN KEUANGAN MENGGUNAKAN APLIKASI
KOMPUTER AKUNTANSI *ACCURATE ACCOUNTING V5*
PADA UMKM SHAKILA BAKERY**

**Dwi Yani
Program Studi Diploma III Akuntansi
Fakultas Ekonomi dan Bisnis Universitas Dharma Andalas**

ABSTRAK

Penelitian ini bertujuan untuk mengoptimalkan penyusunan dan penyajian laporan keuangan pada Shakila Bakery Padang menggunakan Standar Akuntansi Keuangan Entitas Mikro, Kecil, dan Menengah (SAK EMKM) melalui aplikasi *Accurate V.5*. Permasalahan utama yang dihadapi adalah pencatatan biaya produksi belum akurat, kesulitan dalam memperkirakan laba, dan laporan keuangan yang belum sesuai standar. Penelitian ini menggunakan metode deskriptif dengan teknik observasi, wawancara, dan dokumentasi. Hasil penelitian menunjukkan bahwa penggunaan *Accurate V.5* mempermudah pencatatan transaksi, perhitungan biaya, dan penyajian laporan keuangan yang sesuai SAK EMKM. Aplikasi ini menghasilkan laporan neraca, laba rugi, dan arus kas secara sistematis dan cepat. Dengan penenrapan ini, Shakila Bakery dapat meningkatkan akurasi laporan keuangan dan efisiensi pengelolaan usaha.

Kata Kunci: SAK EMKM, Laporan Keuangan, *Accurate V.5*, UMKM, Shakila Bakery.

**PREPARATION FINANCIAL STATEMENTS USING ACCURATE
ACCOUNTING V.5 ACCOUNTING SOFTWARE APPLICATION
FOR SHAKILA BAKERY MICRO, SMALL, AND MEDIUM ENTERPRISES**

Dwi Yani

Diploma There Accounting Study Program

Faculty of Economics and Business, Dharma Andalas Unniversity

ABSTRACT

This research aims to optimize the preparation and presentation of financial statements at Shakila Bakery in Padang using the Financial Accounting Standards for Micro, Small, and Medium Entities (SAK EMKM) through the Accurate V.5 application. The main issues faced include inaccurate recording of production costs, difficulties in estimating profits, and financial statements that do not comply with the standards. This study employs a descriptive method with techniques such as observation, interviews, and documentation. The results indicate that the use of Accurate V.5 facilitates transaction recording, cost calculation, and the presentation of financial statements in accordance with SAK EMKM. This application generates balance sheets, income statements, and cash flow statements systematically and quickly. With this implementation, Shakila Bakery can enhance the accuracy of its financial report and improve the efficiency of its business management.

Keywords: *SAK EMKM, Financial Statements, Accurate V.5, EMKM, Shakila Bakery.*