

ABSTRACT

IMPLEMENTATION SAK EMKM (FINANCIAL ACCOUNTING STANDARDS OF MICRO, SMALL, AND MEDIUM ENTITIES) FOR UMKM (Case Stud on HSS Store di Kabupaten Pacitan, Jawa Timur)

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HSS Store is one of the micro, small and medium enterprises (UMKM) that doesn't carry out the recording and preparation of appropriate financial reports. The Indonesian Accountant Association (IAI) has compiled financial standards that are used to facilitate UMKM to compile and present financial reports that are simpler and easier to understand, namely SAK EMKM (financial accounting standards for micro, small and medium entities).

This study uses interviews with owners and direct observation at the HSS Store. The study was carried out by comparing the bookkeeping conducted by HSS Store owners with financial reports that have been prepared with SAK EMKM. The components of the SAK EMKM financial statements are statements of financial position, income statement, and notes to financial statements.

The results of this study indicate that the HSS Store only performs manual and simple bookkeeping. The reason for bookkeeping is simple because the owner still does not understand the financial statements that are in accordance with the standards. This research is expected to provide information to HSS Store owners in implementing SAK EMKM.

Keyword: Implementation, SAK, SAK EMKM, UMKM