

ABSTRAK

DAVID PANGARIBUAN, Akuntansi Perpajakan, Pengembangan Prototipe Excel Pelaporan Keuangan Untuk Usaha Kecil dan Menengah Dengan Pendekatan Pemikiran Desain

Penelitian ini bertujuan mengembangkan prototipe sistem informasi akuntansi berbasis *Microsoft Excel* yang dirancang khusus untuk Usaha Mikro, Kecil, dan Menengah (UMKM) dengan pendekatan pemikiran desain. Latar belakang penelitian ini adalah masih banyaknya pelaku UMKM yang menggunakan pencatatan keuangan manual sehingga menimbulkan risiko kesalahan input, keterlambatan pelaporan, serta rendahnya akurasi data keuangan manual sehingga menimbulkan risiko kesalahan input, keterlambatan pelaporan, serta rendahnya akurasi data keuangan. Prototipe yang dikembangkan berbentuk template Excel otomatis sesuai standar EMKM, dilengkapi fitur pencatatan transaksi, jurnal umum, buku besar, laporan keuangan (laba rugi, posisi keuangan, dan Catatan atas Laporan Keuangan (CaLK)), serta *dashboard* visual yang terintegrasi. Metode penelitian menggunakan pendekatan *Research and Development* (R&D) dengan kombinasi pendekatan kualitatif melalui wawancara, observasi partisipatif, dan pengujian langsung sistem oleh pengguna. Evaluasi dilakukan berdasarkan umpan balik (*feedback*) pengguna terhadap kemudahan penggunaan, efisiensi, serta keakuratan hasil yang dihasilkan oleh prototipe. Hasil menunjukkan bahwa sistem mampu meningkatkan efisiensi pencatatan, mengurangi kesalahan input, dan mempermudah penyusunan laporan keuangan secara otomatis. Kontribusi utama penelitian ini adalah penyediaan solusi akuntansi berbasis Excel yang mempermudah dioperasikan, terjangkau, dan sesuai standar akuntansi, sehingga dapat membantu UMKM beralih dari sistem manual menuju digitalisasi keuangan yang lebih efisien, akurat, dan berkelanjutan.

Kata kunci: *UMKM, Sistem Informasi Akuntansi, Microsoft Excel, SAK EMKM*

ABSTRACT

DAVID PANGARIBUAN, Tax Accounting, Development of an Excel Financial Reporting Prototype for Small and Medium Enterprises Using a Design Thinking Approach

This research aims to develop a prototype of a Microsoft Excel-based accounting information system specifically designed for Micro, Small, and Medium Enterprises (MSMEs) with a design thinking approach. The background of this research is that there are still many MSME actors who use manual financial recording, which poses a risk of input errors, reporting delays, and low accuracy of manual financial data, thus creating the risk of input errors, reporting delays, and low financial data accuracy. The prototype developed is in the form of an automatic Excel template according to EMKM standards, equipped with transaction recording features, general journals, ledgers, financial statements (profit and loss, financial position, and Financial Statement Notes (CaLK), as well as an integrated visual dashboard. The research method uses a Research and Development (R&D) approach with a combination of qualitative approaches through interviews, participatory observations, and direct testing of the system by users. The evaluation was carried out based on user feedback on the ease of use, efficiency, and accuracy of the results produced by the prototype. The results show that the system is able to improve the efficiency of record-keeping, reduce input errors, and make it easier to prepare financial reports automatically. The main contribution of this research is the provision of Excel-based accounting solutions that are easy to operate, affordable, and in accordance with accounting standards, so that they can help MSMEs switch from manual systems to more efficient, accurate, and sustainable financial digitalization.

Keywords: *MSMEs, Accounting Information Systems, Microsoft Excel, SAK EMKM*