

ABSTRAK

HESLIN ROSIN SIMARMATA. Akuntansi Perpajakan. Desain Pelaporan Keuangan Berdasarkan Standar Akuntansi Keuangan Entitas Mikro, Keci, Dan Menengah (SAK EMKM) Pada Laundry Room.

Penelitian ini bertujuan untuk merancang pelaporan keuangan usaha Laundry Room berdasarkan Standar Akuntansi Keuangan Entitas Mikro, Kecil, dan Menengah (SAK EMKM). UMKM seperti Laundry Room sering kali menghadapi kesulitan dalam menyusun laporan keuangan yang sesuai standar karena keterbatasan pemahaman akuntansi. Dalam penelitian ini digunakan metode deskriptif dengan pendekatan kualitatif melalui observasi, wawancara, dan dokumentasi. Proses desain dilakukan dengan menyusun laporan keuangan berupa laporan posisi keuangan, laporan laba rugi, dan catatan atas laporan keuangan menggunakan aplikasi Microsoft Excel. Hasil penelitian menunjukkan bahwa dengan penerapan pelaporan keuangan berbasis SAK EMKM, Laundry Room dapat mengetahui kondisi keuangan usaha secara lebih akurat, menyajikan informasi yang relevan dan andal, serta meningkatkan kemampuan dalam pengambilan keputusan bisnis. Penelitian ini memberikan kontribusi nyata bagi pelaku UMKM dalam memahami pentingnya pelaporan keuangan dan bagaimana menyusunnya sesuai standar yang berlaku.

Kata kunci: *SAK EMKM, laporan keuangan, UMKM, desain laporan, Laundry Room.*

ABSTRACT

HESLIN ROSIN SIMARMATA. Tax Accounting. Financial Reporting Design Based on Financial Accounting Standards for Micro, Small, and Medium Entities (SAK EMKM) in Laundry Room.

This study aims to design financial reporting for Laundry Room businesses based on Financial Accounting Standards for Micro, Small, and Medium Entities (SAK EMKM). MSMEs such as Laundry Room often face difficulties in preparing financial reports that comply with standards due to limited understanding of accounting. This study uses a descriptive method with a qualitative approach through observation, interviews, and documentation. The design process is carried out by preparing financial reports in the form of financial position reports, profit and loss reports, and notes to the financial statements using the Microsoft Excel application. The results of the study indicate that by implementing financial reporting based on SAK EMKM, Laundry Room can find out the financial condition of the business more accurately, present relevant and reliable information, and improve the ability to make business decisions. This study provides a real contribution to MSME actors in understanding the importance of financial reporting and how to prepare it according to applicable standards.

Keywords: *SAK EMKM, financial reports, MSMEs, report design, Laundry Room.*