

## **ABSTRACT**

**Dewi Puspitasari 21218819**

**ANALISIS PENERAPAN SAK EMKM PADA USAHA KECIL DAN MIKRO  
MENENGAH (STUDI KASUS PADA KYWIMOTOSHOP17)**

Essay . Faculty of Economy. 2022

Keywords : SAK EMKM, Financial Statement UMKM, Accounting Standards

(xii + 50 + attachments)

UMKM are one of the business fields that can develop rapidly in Indonesia, so the existence of these micro, small and medium enterprises can help improve the Indonesian economy. Indonesia is a developing country that is rich in culture, nature and language. With this wealth, Indonesia can encourage economic growth and development in a better direction. This development can be seen by the type of business from small to large.

The analytical technique used in this research is descriptive analysis technique with an analytical tool, namely SAK EMKM. The source of data used in this study is primary data obtained from Kywimotoshop17 regarding proof of transactions in May 2022. The data collection techniques are observation and interviews.

The results of this study indicate that Kywimotoshop17 does not apply SAK EMKM in the presentation of financial statements. This is because the recording of Kywimotoshop17 for the period of May 2022 is only in the form of cash income and cash disbursements but is not complete. After the rearrangement of the financial statements resulted in a profit of Rp 37,816,990 and total assets balanced with total liabilities of Rp 78,854,000