ABSTRAK

Sapta. 2021. Analisis Penerapan Pencatatan Keuangan Berbasis SAK EMKM Pada Usaha Mikro Kecil Menengah (UMKM) *Ai Your Lash Beauty* Salon Kota Metro . Fakultas Ekonomi Dan Bisnis Program Studi S1 Akuntansi Universitas Muhammadiyah Metro. Pembimbing (I) Nedi Hendri, SE., M.si., Akt., CA. Pembimbing (II) Yulita Zanaria, SE., M.si., Akt., CA.

Penelitian ini bertujuan untuk mengetahui Penerapan Pencatatan Keuangan Berbasis SAK EMKM Pada Usaha Mikro Kecil Menengah (UMKM) *Ai Your Lash Beauty* Salon Kota Metro. Data diperoleh dari hasil data yang tertulis dan laporan pencatatan keuangan salon dan hasil wawancara. Analisa data penelitian ini dilakukan dengan menggunakan analisis deskriptif. Hasil penelitian ini menunjukkan bahwa UMKM Ai Your Lash Beauty Salon Kota Metro tidak melakukan pencatatan laporan keuangan usahanya sesuai dengan SAK EMKM karena tidak adanya pengawasan dari pihak-pihak yang berkepentingan terhadap laporan keuangan UMKM stakeholder yakni dari pihak pemerintah, lembaga-lembaga terkait dan regulator.

Kata Kunci: Pencatatan Keuangan, SAK EMKM

ABSTRACT

Sapta. 2021. Analysis of the Application of SAK EMKM-based Financial Recording in Micro, Small and Medium Enterprises (MSMEs) at Ai Your Lash BeautySalon Metro City. Faculty of Economics and Business, S1 Accounting Study Program, Universitas Muhammadiyah Metro. Advisor (I) NediHendri, SE., M.si., Akt., CA,.ACPA,. CPA. Advisor (II) YulitaZanaria, SE., M.si., Akt., CA.

This study aims to determine the application of *SAK EMKM*-based financial records in theMicro, Small and Medium Enterprises (MSMEs) Ai Your Lash BeautySalon Metro City. Data obtained from the results of written data and salon financial records and interviews. The data analysis of this research was carried out using descriptive analysis. The results of this study indicate that *UMKM* Ai Your Lash Beauty Salon Metro City does not record its business financial reports in accordance with *SAK EMKM* (Accounting Standards for Micro Small and Medium Entities) because there is no supervision from parties with an interest in the financial statements of MSME stakeholders, namely from the government, related institutions. and regulators.

Keywords: Financial Recording, *SAK EMKM* (Accounting Standards for Micro Small and Medium Entities)