

ABSTRACT

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PREPARATION OF PROFIT AND LOSS STATEMENTS AS A MANUAL RECORDING SOLUTION IN MSMEs (Case Study at Pukis Kitchen in Jatinegara)

The contribution of MSMEs is very important for the economy in Indonesia because it is able to become a forum for economic activity as a source of income and reduce unemployment by adding new jobs. In developing a business, financial statements are needed as a benchmark for company performance, especially profit. Based on this interest, as a standard in the preparation of financial statements, the Indonesian Institute of Accountants (IAI) issued Financial Accounting Standards for Entities without Public Accountability (SAK ETAP) which were issued on July 17, 2009. This research was conducted to evaluate the preparation of SAK-ETAP standardized Financial Statements. Dapur Pukis and held in the first quarter period I (January 2020 - April 2020). The method used in this research is descriptive with qualitative data type. The results in this study present the classification of income and expenditure items owned by Dapur Pukis during the current period which are processed by researchers based on information in the form of recording cash outflows and inflows obtained from informants as business owners, resulting in a net profit of IDR 151,493,583 according to the preparation of financial statements. profit and loss according to SAK-ETAP standards.

Keywords: UMKM, Income Statement, SAK - ETAP.