

ABSTRACT

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IMPLEMENTATION OF MAJU JAYA MOTOR MSME BOOKING BASED ON ENTITIES WITHOUT PUBLIC ACCOUNTABILITY - SAK ETAP

Currently, bookkeeping is very much needed for all sectors of business activity, especially for MSME players. Until now, UMKM Maju Jaya Motor has not carried out bookkeeping which resulted in operational activities not running effectively, such as messy cash receipts and disbursements and it is difficult to calculate profit from the results of business activities. The Indonesian Accounting Association has issued Financial Statements based on Public Accountability Entities - SAK ETAP to provide convenience for MSMEs in implementing bookkeeping in the Company's operational activities. This study uses a qualitative description approach with interview methods to the owners of UMKM Maju Jaya Motor. The aim of the author is that MSMEs Maju Jaya Motor can apply bookkeeping to assist operational activities and can calculate operating profits and facilitate the decision-making process. This study provides the results of the Financial Statements of Maju Jaya Motor MSMEs, balance sheets, income statements, changes in equity, cash flow statements, and notes on financial statements.

Keywords: Bookkeeping, Financial Statements, SAK ETAP