

# **PENYUSUNAN LAPORAN KEUANGAN BERDASARKAN SAK EMKM PADA UMKM JASA KECANTIKAN SALON SANDAT BALI**

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## **Abstrak**

Penelitian ini dilakukan untuk mengetahui (1) Penyusunan Laporan Keuangan Berdasarkan SAK EMKM Pada UMKM Jasa Kecantikan Salon Sandat Bali, (2) Implikasi Penyusunan Laporan Keuangan Berdasarkan SAK EMKM Pada UMKM Jasa Kecantikan Salon Sandat Bali. Metode yang digunakan adalah kualitatif dengan pendekatan deskriptif. Penelitian ini menggunakan data primer dan data sekunder yang dikumpulkan melalui wawancara, observasi, dan dokumentasi yang kemudian dianalisis dengan cara reduksi data, penyajian data, dan penarikan kesimpulan.

Hasil penelitian adalah (1) Terdapat perbedaan jumlah laba bersih antara catatan keuangan yang disusun oleh pemilik salon dengan laporan keuangan berdasarkan SAK EMKM, (2) Laporan keuangan berdasarkan SAK EMKM memberi implikasi positif kepada pemilik salon yaitu pemahaman mengenai standar akuntansi yang berguna baik jangka pendek maupun jangka panjang.

**Kata Kunci: Salon Sandat Bali, Laporan Keuangan UMKM, SAK EMKM**

**PREPARATION OF FINANCIAL STATEMENTS BASED ON FINANCIAL ACCOUNTING STANDARD FOR MICRO, SMALL, AND MEDIUM ENTITY AT SANDAT BALI SALON BEAUTY SERVICE**

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***Abstract***

*This research is conducted to find out (1) Preparation of Financial Statements Based on Financial Accounting Standard for Micro, Small, and Medium Entity at Sandat Bali Salon Beauty Service, (2) Implications of Preparations of Financial Statements Based on Financial Accounting Standard for Micro, Small, and Medium Entity at Sandat Bali Salon Beauty Service. The method used is qualitative with descriptive approach. This study uses primary data and secondary data collected through interviews, observations, and documentations which are then analyzed by means of data reduction, data display, and conclusion drawing.*

*The results of the study are (1) There is a difference in the amount of net income between the financial records prepared by the salon owner and the financial statements based on Financial Accounting Standard for Micro, Small, and Medium Entity, (2) The financial statements based on Financial Accounting Standard for Micro, Small, and Medium Entity have positive implications for the salon owner, which is the understanding of accounting standards that are useful both in the short term as well as long term.*

***Key words: Sandat Bali Salon, Financial Statement, FAS MSME***