

ABSTRACT
ANALYSIS OF THE APPLICATIONS OF SME ACCOUNTING
APPLICATIONS IN RECORDING THE FINANCIAL STATEMENTS OF
FIRDAUS CUCIAN BOGOR FOR THE PERIOD OF JULY 31, 2022

Thania Marsella Chandra Natawijaya
185020064

This study aims to determine: (i) the application of SME Accounting applications to the Bogor Laundry, (ii) the limitations of the application of the SME Accounting applications to the Bogor Laundry, (iii) the efforts made by Firdaus Cucian Bogor in overcoming the limitations of the SME Accounting application, (iv)) Learning MSME financial accounting in the MSME Accounting course in the Economic Education Study Program. The research method used is descriptive qualitative. Data collection techniques used are observation, interviews, and documentation. The results show that the application of the SME Accounting application is well received because it helps and makes it easier to record financial statements, the menu in the SME Accounting application is complete starting from recording, bookkeeping, which will automatically present general journals, ledgers, and financial reports, namely reports. profit and loss and balance sheet. The limitations faced in implementing the SME Accounting application are the lack of skilled human resources, the reluctance of cashiers to input transactions, and the cashier's cellphone cannot access the SME Accounting application. The limitation of the SME Accounting application is that it cannot produce notes to financial statements so that it is not in accordance with SAK EMKM. Efforts made to overcome limitations in the application of SME Accounting applications are requiring cashiers to input transactions into the application, providing Android smartphone facilities, and providing training in financial management classes or basic accounting for cashiers. Efforts to overcome the limitations of the SME Accounting application, namely Firdaus Cucian Bogor, make notes on financial statements manually in compliance with SAK EMKM. The existence of compatibility of SME Accounting courses in the Economic Education study program with implementation in the business world, especially MSME actors, because the theory that has been obtained during lectures can be implemented for MSMEs. The author suggests to related parties, namely (i) MSMEs, are expected to be able to record financial statements using the SME Accounting application (ii) further researchers, are expected to be able to apply other applications to make financial reports in accordance with SAK EMKM (iii) universities, are expected to develop skills and knowledge among students as a provision to enter the business world.

Keywords: *SME Accounting Applications, Financial Reports.*