

***The Meaning of Financial Statements According to the Owner of a Coffee Shop
in Pulo Gebang***

By Reyno Mikail Ludin

Abstract

This study aims to explore the meaning of financial statements according to the owner of Jamane Kopi, a coffee shop located in Pulo Gebang, using a case study approach. The findings indicate that financial statements are not merely reporting tools but also serve as a guide for strategic decision-making to enhance product quality and operational efficiency. While conventional accounting principles are seen as complex, technological advancements offer flexibility in managing financial statements more easily and accurately. From the owner's perspective, financial statements can adapt to the evolving needs of the business, becoming a dynamic instrument that not only reflects financial condition but also fosters innovation and sustainable growth in the coffee shop business.

Keyword : *Financial Statements, SMEs, Decision Making, Technology, Coffee Accounting*

Makna Laporan Keuangan Menurut Pemilik *Coffee Shop* di Daerah Pulo Gebang

Oleh Reyno Mikail Ludin

Abstrak

Penelitian ini bertujuan untuk menggali makna laporan keuangan menurut pemilik coffee shop Jamane Kopi di daerah Pulo Gebang dengan pendekatan studi kasus. Hasil penelitian menunjukkan bahwa, laporan keuangan bukan hanya alat pelaporan, tetapi juga panduan dalam pengambilan keputusan strategis untuk meningkatkan kualitas produk dan efisiensi operasional. Meskipun prinsip akuntansi konvensional terasa kompleks, kemajuan teknologi memberikan fleksibilitas dalam mengelola laporan keuangan dengan lebih mudah dan akurat. Dalam pandangannya, laporan keuangan dapat beradaptasi dengan kebutuhan bisnis yang berkembang, menjadi instrumen dinamis yang tidak hanya mencerminkan kondisi finansial, tetapi juga mendorong inovasi dan pertumbuhan berkelanjutan dalam usaha kopi yang dijalankannya.

Kata Kunci : laporan keuangan, UMKM, pengambilan keputusan, teknologi, Akuntansi Kopi