

PERANCANGAN DAN IMPLEMENTASI PENYUSUNAN LAPORAN KEUANGAN BERBASIS SAK EMKM MELALUI SPREADSHEET SEBAGAI SOLUSI DIGITALISASI AKUNTANSI SEDERHANA

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ABSTRAK

Penelitian ini bertujuan untuk merancang dan mengimplementasikan template laporan keuangan otomatis berbasis Spreadsheet sesuai Standar Akuntansi Keuangan Entitas Mikro, Kecil, dan Menengah (SAK EMKM). Latar belakang penelitian ini adalah rendahnya kemampuan pencatatan keuangan UMKM akibat keterbatasan pengetahuan akuntansi, yang berdampak pada akuntabilitas dan akses pembiayaan usaha. Penelitian menggunakan *mixed methods* dengan pendekatan kualitatif dan kuantitatif, melalui observasi, wawancara, dokumentasi, dan studi pustaka pada UMKM ritel Nawneeds yang bergerak di penjualan topi bekas. Template Spreadsheet yang dikembangkan dengan mengintegrasikan rumus otomatis antar-sheet sehingga laporan keuangan tersusun hanya dengan pengisian data transaksi sederhana. Hasil akhir menunjukkan template mempermudah penyusunan laporan posisi keuangan, laporan laba rugi, dan catatan atas laporan keuangan secara efisien, transparan, dan sesuai standar SAK EMKM.

Kata Kunci: UMKM, Laporan Keuangan, Spreadsheet, SAK EMKM

**DESIGN AND IMPLEMENTATION OF PREPARATION OF FINANCIAL REPORTS
BASED ON EMKM SAK THROUGH SPREADSHEETS AS A SIMPLE ACCOUNTING
DIGITALIZATION SOLUTION**

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ABSTRACT

This research aims to design and implement an automated financial report template based on spreadsheets in accordance with the Accounting Standards for Micro, Small, and Medium Entities (SAK EMKM). The background of this research is the low ability of MSMEs to record financial transactions due to limited accounting knowledge, which impacts accountability and access to business financing. The research uses mixed methods with a qualitative and quantitative approach through observation, interviews, documentation, and literature study on the retail MSME Nawneeds, which is engaged in the sale of second-hand hats. The spreadsheet template was developed by integrating automatic formulas between sheets, allowing financial reports to be compiled simply by entering transaction data. The final result shows that the template preparation of the statement of financial position, income statement, and notes to the financial statements is efficient, transparent, and in accordance with SAK EMKM standards.

Keywords: MSMEs, Financial Statements, Spreadsheet, SAK EMKM