

## ABSTRAK

### **PENYUSUNAN SISTEM AKUNTANSI PADA UMKM “BRAMBANG GORENG BU RINA” DI PRAWIRODIRJAN KOTA YOGYAKARTA**

Fransiska Cabrini Riana Ika Putrianto  
Universitas Sanata Dharma  
2022

Seiring dengan berjalannya waktu, UMKM “Brambang Goreng Bu Rina” juga berkembang. Namun, UMKM tersebut belum menerapkan sistem akuntansi dan pencatatan laporan keuangan secara baik. Pencatatan transaksi yang dilakukan masih sederhana. Penelitian ini bertujuan untuk menyusun sistem akuntansi di UMKM “Brambang Goreng Bu Rina” agar semua prosedur produksi, pendistribusian produk, tugas masing-masing bagian jelas, dan pembuatan laporan keuangan yang sesuai standar akuntansi.

Jenis penelitian ini adalah kualitatif dengan pendekatan studi kasus. Sumber data yang digunakan dalam penelitian ini adalah data primer dan data sekunder. Teknik pengumpulan data pada penelitian ini menggunakan observasi, wawancara, dan dokumentasi. Teknik analisis data menggunakan model Miles and Huberman dengan rincian sebagai berikut: (1) reduksi data, (2) penyajian data, (3) penarikan kesimpulan.

Hasil penelitian menghasilkan sistem akuntansi penerimaan kas, sistem akuntansi pengeluaran kas, sistem akuntansi pembelian, dan sistem akuntansi piutang. Sistem tersebut disusun berdasarkan kondisi yang ada pada UMKM “Brambang Goreng Bu Rina”. Sistem tersebut merupakan contoh sistem dan laporan keuangan berdasarkan standar akuntansi keuangan entitas mikro, kecil dan menengah (SAK EMKM).

Kata kunci: Sistem akuntansi, UMKM “Brambang Goreng”, flowchart, laporan keuangan, SAK EMKM

*ABSTRACT*

**ACCOUNTING SYSTEM FORMATION AT *UMKM OF “BRAMBANG GORENG BU RINA”* IN PRAWIRODIRJAN YOGYAKARTA CITY**

Fransiska Cabrini Riana Ika Putrianto  
Universitas Sanata Dharma  
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*UMKM “Brambang Goreng Bu Rina”* has been growing over time. However, the *UMKM* has not implemented any accounting system and recording of financial statements well. The recording of their transactions was still simple. This research aimed to form an accounting system at *UMKM “Brambang Goreng Bu Rina”* to make all production procedure, product distribution, and the job description of each section clear and recording of financial statements which complied with accounting standards.

The type of this research was qualitative with a case study method. Sources of data in this research were primary data and secondary data. The data were collected by using observation, interviews, and documentation. Data analysis technique in this research followed Miles and Huberman's with the following details: (1) data reduction, (2) data display, and (3) conclusion drawing.

The results of the research were cash receipts accounting system, cash disbursement accounting system, purchase accounting system, and accounts receivable accounting system. These systems were developed based on the conditions of *UMKM “Brambang Goreng Bu Rina”*. These systems were the example of the system and financial statements which were arranged in accordance with financial accounting standards of micro, small, and medium entities (SAK EMKM).

Keywords: Accounting system, *UMKM of “Brambang Goreng”*, *flowchart*, financial statements, SAK EMKM