

## ***ANALYSIS OF THE IMPLEMENTATION OF SAK EMKM IN BUSINESSES COFFEE SHOP FLOOR IN BENGKALIS***

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### ***ABSTRACT***

*This research aims to see to what extent UMKM, including Coffee Shop Floor businesses in Bengkalis City, understand good financial management for their businesses based on SAK EMKM. From the results of observations of examples of financial reports that have been prepared by Coffee Shop Floor business owners in Bengkalis City, researchers assess that business actors have been able to prepare financial reports properly and in accordance with the accounting standards that apply to small and medium businesses, namely the Financial Accounting Standards for Micro, Small and Medium Entities (SAK EMKM). The business owner has succeeded in implementing the recording and preparation of financial reports quite well in accordance with the Financial Accounting Standards for Micro, Small and Medium Entities (SAK EMKM). The type of data used in this research is qualitative data by conducting observations, interviews and data analysis. In the context of MSMEs in areas such as Bengkalis City, the application of accounting according to SAK EMKM carried out by Coffee Shop Floor is a good example and can be used as a model for similar business actors.*

***Keywords: Financial reports, SAK EMKM, Coffee Shop, Bengkalis***