DESIGN AND CONSTRUCTION OF ACCOUNTING APPLICATION FOR UMKM USING PROTOTYPE METHOD BASED ON FINANCIAL ACCOUNTING STANDARDS FOR MICRO, SMALL AND MEDIUM ENTITIES

Name of student : Seva Rival Ramadhan
Student ID Number : 6304211385
Supervisor   : Eva Yumami, S.Kom., M.T

ABSTRACT

UMKM or the abbreviation of Micro, Small and Medium Enterprises is a business unit that is currently starting to be widely developed in the community as a major part of the economic program in Indonesia. Currently, the financial recording process on the part of UMKM is still not in accordance with the established standards. The problems faced are the difficulty in recording finances and the lack of knowledge in making financial reports. UMKM transaction data is still recorded manually or by hand, in addition, UMKM often experiences loss of transaction data. In an effort to improve the efficiency and standards of UMKM financial reports, an application is needed that can help UMKM in recording finances and making financial reports. This application aims to facilitate UMKM financial recording. The prototype method is used in designing the application, the use of this method facilitates iteration and initial testing involving input or feedback from users directly. The black box testing method is used to ensure that the functionality of the UMKM accounting application runs well. This study produces an Accounting Application that can facilitate UMKM in recording finances and making reports in accordance with the Financial Accounting Standards for Micro, Small and Medium Entities (SAK EMKM).

Keywords: Accounting, Black Box, Finance, Prototype, UMKM.