

## Implementation of Financial Accounting Standards for Micro, Small and Medium Entities (Sak - Emkm) at MSME Photocopy Boom Karawang

Tiva Hoerunisa<sup>1\*</sup>, Lilis Lasmini<sup>2</sup>, Trias Arimurti<sup>3</sup>  
Program Studi Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Buana Perjuangan Karawang

**Corresponding Author:** Tiva Hoerunisa [ak20.tivahoerunisa@mhs.ubpkarawang.ac](mailto:ak20.tivahoerunisa@mhs.ubpkarawang.ac).

### ARTICLE INFO

*Keywords:* SAK EMKM, Financial Statements, MSMEs

*Received :* 02, September

*Revised :* 04, October

*Accepted:* 05, November

©2024 Hoerunisa, Lasmini, Arimurti:

This is an open-access article distributed under the terms of the

[Creative Commons Atribusi 4.0](https://creativecommons.org/licenses/by/4.0/)

[Internasional](https://creativecommons.org/licenses/by/4.0/).



### ABSTRACT

This research was conducted with the aim of knowing the preparation of financial statements because so far Photocopy of Boom Karawang has not prepared financial statements in accordance with the Financial Accounting Standards of Micro, Small and Medium Entities (SAK EMKM). The type of research used is a type of qualitative descriptive research. The results of research from interviews with MSME owners Photocopy of Boom Karawang have so far not prepared financial statements, this is due to the preparation of financial reports based on SAK EMKM has a process that requires time, energy and limited knowledge possessed by MSME actors based on financial data obtained, The preparation of financial statements prepared by MSMEs Photocopy of Boom Karawang is only a simple recording containing income and expenses recorded in an ordinary record.

## **INTRODUCTION**

MSMEs have contributed immensely to the increase of general public income and employment, making it one of the largest sectors in Indonesia. As MSMEs play an important role in the national economy, their capabilities should be continuously strengthened and enhanced. Because MSMEs are part of the national economy and they can also help improve the overall quality of life of the people. Look at the MSMEs that are experiencing rapid development and have a lot of experience in Indonesia. On this basis, MSMEs are required to prepare their financial reports in an appropriate and accurate manner (Hulpa & Handayani, 2023).

The Financial Accounting Standard for Entities, Micro, Small, and Medium Enterprises, also known as SAK EMKM, was created to support entities, micro, small, and medium enterprises (MSMEs) to report their finances. This SAK is intended to be a strong acceptance standard that can be used by MSMEs (Eliada Herwiyanti, S. E., M. Permata Ulfah, 2020). Based on research data on financial management of small and micro medium enterprises, 77.5% of small and micro medium enterprises do not have financial statement information. Managing financial reporting is one of the biggest problems faced by medium and small businesses because only 22.5% of businesses have financial reports (Hulpa & Handayani, 2023).

The importance of photocopy services in making financial reports is because MSMEs have an obligation to prepare financial reports that are in line with the statement of financial accounting standards. Financial reports provide assistance to MSME owners to monitor the performance and financial condition of the business as it progresses, as well as to escalate MSME business funding in order to provide financial reports that are in line with the standards that are in place. Financial reports have the function of being a tool for analyzing financial performance that can provide information related to financial position, cash flow and performance. Thus it can be made into a basis for making economic decisions. Photocopying services include various types of businesses such as photocopying, printed books, various kinds of stationery and printed media. Photocopying and stationery services can also provide typing, printing, laminating, photocopying, and binding services, which create enormous business opportunities. Photocopying and stationery services are services needed by students, students, lecturers, teachers, and even office people for the purposes of duplicating various document files and others (Dewi, 2020).

Fotocopy Boom Karawang has been established since 2002 and its turnover in 2023 reached Rp 1,645,445,000. Fotocopy Boom Karawang so far has not prepared financial reports, this is because the preparation of financial reports based on SAK EMKM has stages that require energy, time and limited knowledge possessed by MSME actors and assume that making financial reports is very complicated and difficult. As for the impact of not implementing financial reports as SAK EMKM, it may be wrong to position the sales price assumption, thus having implications for obtaining profits that are too low or the price of goods that are too expensive.

Some previous studies on the implementation of SAK EMKM in the Photocopy business that support this research include the results of research (Sari, 2022) the results of the author's research show that business owners still combine personal expenses with business expenses, this shows that they have not fully implemented the basic concepts of accounting. Furthermore, research in line with research (Efendi, 2023) the results of this study indicate that the implementation of SAK EMKM in tegal wangi village has not implemented its financial records in line with SAK EMKM. Meanwhile, in research (Ramadhani, 2021) the results of the research photocopy entrepreneurs have not implemented the concept of financial position in their business.

Small and Medium Enterprises are required to prepare financial reports in line with the General Financial Accounting Standards Statement. Accounting provides crucial information for the progress of MSMEs, but until now there are still many MSMEs that have not implemented accounting systems in their businesses (Dewi, 2020). Although MSMEs in Indonesia are growing, they still face many problems, especially accounting problems. Ignoring financial reports is one of the various accounting problems that are often found on the side of MSME entrepreneurs. One of the various aspects that cause MSMEs to neglect the financial statements of their business is the lack of knowledge about bookkeeping and financial statements. The lack of awareness of the importance of bookkeeping from financial reports for MSMEs causes problems with financial management behavior. Because financial reports are very helpful for decision making (Astriani et al., 2022).

The novelty in this study with previous researchers is how the preparation of financial reports for MSMEs Photocopy Boom Karawang, how the application of EMKM Financial Accounting Standards consists of 3 elements, namely the balance sheet, income statement, and notes to financial statements and what are the obstacles for MSMEs Photocopy Boom Karawang in compiling their financial statements. Based on the background of these problems, the authors have an interest in knowing and carrying out research: Implementation of Financial Accounting Standards for Micro, Small and Medium Entities (Sak - Emkm) at Umkm Photocopy Boom Karawang.

## **LITERATURE REVIEW**

### **Financial Accounting Standards for Micro, Small and Medium Enterprises (SAK EMKM)**

The Financial Accounting Standards Board (DSAK) of IAI has issued the Accounting Standards for Micro, Small, and Medium Entities (SAK EMKM). Based on the information provided by the presentation from IAI, SAK EMKM is a stand-alone financial accounting standard that can be used from the side of entities that fulfill the definition of entities with no public accountability that have significance as there are already arrangements in SAK ETAP and fulfill the characteristics included in Law No.20 of 2008 concerning Micro, Small and Medium Enterprises (UMKM).

The financial statements in accordance with SAK EMKM detail and describe the financial statements for EMKM. The presentation must be complete, comparative and consistent. The variety of financial statements in SAK EMKM are:

1. Statement of Financial Position

The statement of financial position provides a presentation of financial information regarding the liabilities, assets, and equity of the entity in a separate periodization.

2. Income statement

This report presents information related to financial expenses, income, and tax expenses for an entity. In SAK EMKM, the income statement includes all income and expense accounts that have been recognized from a period.

3. Notes to the financial statements

4. The substance of the notes to the financial statements is the translation that was not disclosed in the previous component of the financial statements. The substance of recording these financial statements is based on the SAK EMKM perspective:

- a. Statement that the financial statements have been prepared in accordance with SAK EMKM
- b. Additional information and details of separate accounts that provide explanations of crucial transactions and thus can be understood and useful for users of financial statements
- c. Overview of accounting policies

The Indonesian Institute of Accountants (IAI) is a professional organization of accountants that consistently works to support the accountability and transparency of corporate financial reporting in Indonesia. The Financial Accounting Standards Board (DSAK) of IAI has approved the Financial Accounting Standards for Micro, Small and Medium Entities (SAK EMKM). This standard will help create modern, independent and advanced Indonesian MSMEs. According to Article 29 Paragraph 1 of Law Number 1 Year 2013 on Microfinance Institutions, microfinance institutions must maintain and carry out their financial books and records in accordance with the applicable SAK. In order to fulfill this obligation, DSAK IAI made SAK EMKM which contains, namely (Dewi, 2020):

1. Follow existing financial accounting standards.
2. Shows changes in entity transactions and business operations at an overall level.
3. Balancing accounting principles with the needs, complexity and size of information for users of financial statements.
4. Based on the principle of cost effectiveness.

In addition, there are inputs that suggest that the cash flow statement must be a component of the financial statements that must be presented from the MSME side. To make it easier, entities need to provide the minimum financial statement presentation as required for full financial statements, with prior period comparative information for all amounts presented in the financial statements. The date of the entity's transition to SAK EMKM is the earliest date on which the entity begins to present its financial statements. However, if the information in the financial statements provides benefits to the users of its financial statements, the entity may present other integrals of its financial statements, such as the cash flow statement. SAK EMKM financial statements do not include statements of changes in equity or cash flows (Dewi, 2020):

- a. The number of users of the financial statements is small.
- b. The relevance of information obtained from financial statements.
- c. Rationalization of the ease of implementation of SAK EMKM.

The implications of SAK EMKM help photocopy MSMEs understand and manage their finances better, including optimizing expenses, increasing operational efficiency, which has structured and organized financial reports, photocopy MSMEs can monitor their financial performance from time to time.

## MSME

According to Law No. 20 of 2008, which provides some regulation of the amount and clarification of turnover assets, the term small and medium economic activities (MSMEs) refers to individual or group owner businesses. Elaborated in Law No.9 of 1995 article 1, the point is that small businesses are small-scale economic activities of the people at the level of fulfilling the criteria for their net worth or annual sales result and also ownership which are regulated in this law “. Based on the perspective of Law No.20 of 2008, the characteristics of MSMEs are as follows:

**Table 1. MSME Criteria**

No	Description	Criteria	
		Asset	Turnover
1	Micro Business	Maximum 50 Million	Maximum 50 million
2	Small Business	>50 Million - 500 Million	>50 million - 500 million
3	Medium Enterprises	>500 Million - 10 Billion	>500 million - 10 trillion

Source: (Efendi, 2023)

Based on the perspective of the Central Bureau of Statistics, the quantity of the workforce of MSMEs is less than 100 people, which is classified as small businesses composed of 5-19 workers, medium-sized businesses composed of 20-99 workers, micro and household businesses composed of 1-4 workers, and large businesses have a workforce of 100 workers or more (Efendi, 2023).

Objectives of MSMEs:

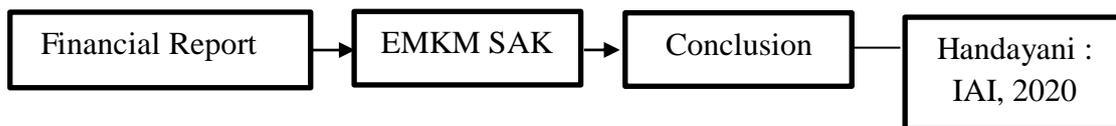
- a. Medium, Small and Micro Enterprises intend to carry out the development of their national economy based on economic democracy based on justice.
- b. Implementing the structure of the national economy that has balance, justice and development.
- c. Develop and grow the capabilities of Small, Micro, and Medium enterprises to become independent and resilient businesses.
- d. Escalate their contribution to regional development, escalation of people's welfare and job creation.

Functions of MSMEs:

1. Helps people get employment.
2. Can encourage the economy to be flat as well as in remote villages.
3. If MSMEs are well managed, not only remote villages but also foreign exchange can increase.
4. can provide the provision of services and goods needed by MSMEs to meet the needs of the community.

**Framework of thought and Research Hypothesis**

Based on the theoretical explanation above, the framework for this research is as follows (Handayani, 2020).



**Figure 1. Framework of Thought**

**Research Proposition**

1. Fotocopy Boom Karawang has not prepared financial statements.
2. The application of SAK-EMKM to Fotocopy Boom Karawang MSMEs needs to be carried out in determining the quality of the financial statements of Fotocopy Boom Karawang MSMEs.

**METHODOLOGY**

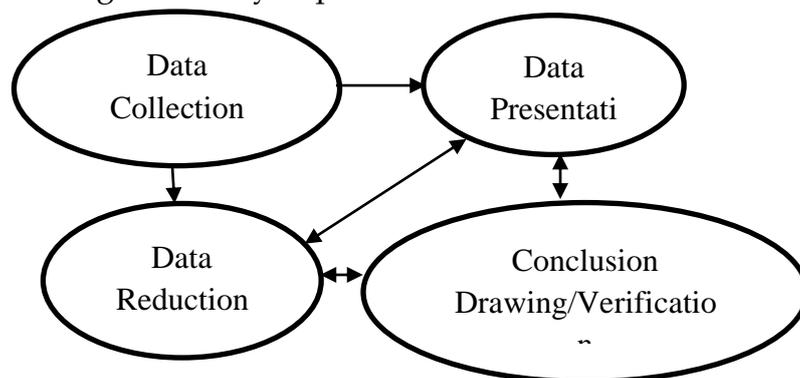
This research method chose a qualitative descriptive method. Research descriptive research intends to obtain a clear understanding of the characteristics of change (Lasmini et al., 2021). Data collection techniques in order to obtain data and information, researchers use the observation method to obtain an overview of the situation and conditions of problems that may occur, interviews, data collection methods carried out by directly reviewing the objects and targets being studied, by interviewing informants in this study researchers conducted interviews with the owners of Boom Photocopy MSMEs and documentation, namely data collection techniques carried out by collecting documents using accurate evidence obtained from information sources. Documents that can support research in the form of invoices, recapitulation of income and recapitulation of expenses every day (Arimurti et al., 2023). The data sources in this study are secondary data and primary data. Primary data in

this study are informants of UMKM Fotocopy Boom Karawang through direct observation and interviews with business owners, while secondary data are obtained through data that has been contained by the business unit both in various documents and other information, especially financial information that appears in each business activity that can provide assistance in making financial reports. Participants or informants in this study are owners and employees.

The informants in this study include:

- a. Dedi Martin as the owner of UMKM Fotocopy Boom
- b. Ratih Kumala Dewi as the owner of UMKM Fotocopy Boom
- c. Nalim as an employee
- d. Epul as an employee
- e. Yana as an employee

The data analysis method is the stage of searching and collecting data obtained through observation, interviews and documentation through the method of organizing and distributing each according to the samples collected, sampled, and selected. In addition, it will be studied and draw conclusions so that it is easy for him to understand himself and other individuals (Arimurti et al., 2023). The following data analysis process can be visualized as follows:



**Figure.2 Interactive Analysis Model**

Data analysis techniques used in research, namely:

- a. Data Collection  
Data collection is used to collect data or facts used for research materials.
- b. Data Presentation  
Data reduction is a process of recovering, focusing, abstracting and transforming data that arises from or written in the field as well as the results of interviews, observation results, and from the data obtained then reduced for the purpose of organizing data to facilitate drawing conclusions.
- c. Data Presentation  
Because data is an arranged set of information that gives the possibility of verification and taking action, this data presentation is used in order to gain a better understanding of the research context.

d. Conclusion Drawing

Drawing conclusions is done as a process of looking for meanings, explanations, possible configurations, causal flow and research propositions. The data that has been arranged will be verified during the research continuously to find the final conclusion. Each conclusion is continuously verified throughout the research which involves research interpretation.

## RESEARCH RESULT AND DISCUSSION

From the resultant interviews that have been carried out from the researcher's side with the owners and employees of Fotocopy Boom Karawang MSMEs, it is stated that Fotocopy Boom Karawang so far has not compiled financial reports, it only records income and expenses every day, this is because the preparation of financial reports based on SAK EMKM has stages that require time, energy and limited knowledge possessed by MSME actors and assume that making financial reports is very complicated and difficult.

The Recapitulation of Income and Expenses of Photocopy Boom Karawang 2023:

### Recapitulation of Revenue of Photocopy Boom Karawang 2023

**Table 2. Recapitulation of Revenue of Photocopy Boom Karawang 2023**

Date	Revenue
January 2023	Rp 155,900,000
February 2023	Rp 137,970,000
March 2023	Rp 120,000,000
April 2023	Rp 135,600,000
May 2023	Rp 145,300,000
June 2023	Rp 159,800,000
July 2023	Rp 155,400,000
August 2023	Rp 125,700,000
September 2023	Rp 137,500,000
October 2023	Rp 126,875,000
November 2023	Rp 128,400,000
December 2023	Rp 117,000,000
<b>Total</b>	<b>Rp 1,645,445,000</b>

Source: Processed by Researchers, 2024

**Recapitulation of Expenditure of Fotocopy Boom Karawang 2023**

**Table 3. Recapitulation of Expenses for Photocopying Boom Karawang 2023**

<b>Date</b>	<b>Pengeluaran</b>	
January 2023	Rp 28 800 000	
Salary Cost	Rp 5,000,000	
Electricity Costs	Rp 27,020,000	
Other Expenses	Rp 28,800,000	
Total	Rp 5,000,000	Rp 60.820.000
February 2023	Rp 21,600,000	
Salary Costs	Rp 28,800,000	
Electricity Cost	Rp 5,000,000	
Other Expenses	Rp 23,750,000	
Total	Rp 28,800,000	Rp 55.400.000
March 2023	Rp 5,000,000	
Salary Expenses	Rp 24,985,000	
Electricity Cost	Rp 28,800,000	
Other Expenses	Rp 5,000,000	
Total	Rp 18,070,000	Rp 57.550.000
April 23	Rp 28,800,000	
Salary Expenses	Rp 5,000,000	
Electricity Cost	Rp 35,900,000	
Other Expenses	Rp 28,800,000	
Total	Rp 5,000,000	Rp 58.785.000
May 2023	Rp 32,130,000	
Salary Expenses	Rp 28,800,000	
Electricity Cost	Rp 5,000,000	
Other Expenses	Rp 20,450,000	
Total	Rp 28,800,000	Rp 51.870.000
June 2023	Rp 5,000,000	
Salary Expenses	Rp 23,300,000	
Electricity Cost	Rp 28,800,000	
Other Expenses	Rp 5,000,000	
Total	Rp 20,900,000	Rp 69.700.000
July 2023	Rp 28,800,000	
Salary Expenses	Rp 5,000,000	
Electricity Cost	Rp 19,750,000	
Other Expenses	Rp 28,800,000	
Total	Rp 5,000,000	Rp

		65.930.000
August 2023	Rp 21,550,000	
Salary Expenses	<b>Pengeluaran</b>	
Electricity Cost	Rp 28 800 000	
Other Expenses	Rp 5,000,000	
Total	Rp 27,020,000	Rp 54.250.000
September 2023	Rp 28,800,000	
Salary Expenses	Rp 5,000,000	
Electricity Cost	Rp 21,600,000	
Other Expenses	Rp 28,800,000	
Total	Rp 5,000,000	Rp 57.100.000
October 2023	Rp 23,750,000	
Salary Expenses	Rp 28,800,000	
Electricity Cost	Rp 5,000,000	
Other Expenses	Rp 24,985,000	
Total	Rp 28,800,000	Rp 54.700.000
November 2023	Rp 5,000,000	
Salary Expenses	Rp 18,070,000	
Electricity Cost	Rp 28,800,000	
Other Expenses	Rp 5,000,000	
Total	Rp 35,900,000	Rp 53.550.000
December 2023	Rp 28,800,000	
Salary Expenses	Rp 5,000,000	
Electricity Cost	Rp 32,130,000	
Other Expenses	Rp 28,800,000	
Total		Rp 55.350.000
Total Quantity		Rp 695.005.000

This discussion provides evidence of the statements that the authors have made in the propositions in this study.

#### **Fotocopy Boom Karawang has not Prepared Financial Statements**

Fotocopy Boom Karawang so far has not prepared financial reports, this is because the preparation of financial reports based on SAK EMKM has stages that require time, energy and limited knowledge possessed by MSME actors and assume that making financial reports is very complicated and difficult. The preparation of financial statements carried out from the side of MSMEs Fotocopy Boom Karawang is only a simple recording containing income and expenses recorded in an ordinary note.

**The Application of SAK-EMKM to Fotocopy Boom Karawang MSMEs Needs to be Carried Out in Determining the Quality of the Financial Statements of Fotocopy Boom Karawang Msmes.**

1. Analysis of the application of SAK EMKM financial statements at Fotocopy Boom Karawang

Financial statements are the final resultant of accounting activities. On this basis, researchers will carry out the preparation of the financial statements of MSMEs Fotocopy Boom Karawang in line with the financial accounting standardization of micro, medium and small entities. In this study, researchers hope that this financial report is in line with SAK EMKM which can later be used as a reference for the owner of Fotocopy Boom Karawang MSMEs in preparing their business financial reports in the following month. So that MSME owners can compare and know the condition of the entity before and after using SAK EMKM.

2. Statement of Financial Position

The statement of financial position is a report that provides information on the financial position of an entity or company in a certain period which contains components such as assets, liabilities and equity accounts. This statement of financial position is prepared based on information and financial data obtained from UMKM Fotocopy Boom Karawang directly by conducting interviews and documentation. One year's turnover reached Rp 1,645,445,000 and earned a profit of Rp 1,084,740,000.

**Table 4. Financial Position Report of MSME Photocopy Boom Karawang MSME Fotocopy Boom Karawang Financial Position Report December 31, 2023**

<b>CURRENT ASSETS</b>	
Cash	Rp 6.400.000
Bank	Rp 70.000.000
Accounts Receivable	-
Merchandise Inventory	Rp 200.000.000
Raw Material Inventory	Rp 15.000.000
<b>TOTAL CURRENT ASSETS</b>	<b>Rp 291.400.000</b>
<b>FIXED ASSETS</b>	
Land	
Building	Rp 300.000.000
Storefront	Rp 472.000.000
Photocopier	Rp 134.200.000
AE Printer	Rp 635.000.000
AF and F4 Printer	Rp 180.000.000
Vehicle	Rp 132.000.000
Accumulated Depreciation of Equipment	Rp 248.000.000

<b>TOTAL ASSETS</b>	<b>-Rp</b>	<b>1.055.300.000</b>
<b>LIABILITIES</b>	<b>Rp</b>	<b>1.337.300.000</b>
Accounts Payable		
Salary Payable		
<b>TOTAL LIABILITIES</b>	-	
<b>EQUITY</b>	-	
Boom Photocopier Capital		
Profit Balance		
<b>TOTAL EQUITY &amp; LIABILITIES</b>		
<b>CURRENT ASSETS</b>	Rp	100.000.000
Cash	Rp	1.237.300.000
Bank		
Accounts Receivable	<b>Rp</b>	<b>1.337.300.000</b>

Fixed assets are tangible assets owned by the Company for use in daily operations and have a useful life of more than one period (usually more than one year).

The following is the Fixed Assets Table List:

**Table 5. Fixed Assets Table**

Name Asset	Year of Acquisition	Year of Acquisition	Year of Acquisition	Year of Acquisition	Year of Acquisition
	2002	Rp 300.000.000	20	-	-
Land	2002	Rp 472.000.000	20	-	Rp 472.000.000
Building	2019	Rp 134.200.000	5	Rp26.840.00 0	Rp 134.200.000
Storefront	2023	Rp 635.000.000	10	Rp 63.500.000	Rp 63.500.000
Photocopier	2021	Rp 180.000.000	5	Rp 36.000.000	Rp 108.000.000
AE Printer	2021	Rp 132.000.000	5	Rp 26.400.000	Rp 79.200.000
4F and F4 Printer	2020	Rp 248.000.000	5	Rp 49.600.000	Rp 198.400.000
<b>Jumlah</b>		<b>Rp 2.101.200.00 0</b>		<b>Rp 202.340.000</b>	<b>Rp 1.055.300.00 0</b>

### Income Statement

The income statement is a financial report that provides information about the revenue, financial expenses, and net profit or loss of the Company recognized in a certain period. From the information that the owner of Fotocopy Boom Karawang MSMEs has never made an income statement, therefore the researchers compiled an income statement in accordance with SAK EMKM based on information that has been obtained from UMKMK.

**Table 6. Profit and Loss Statement of UMKM Photocopy Boom Karawang  
UMKM Photocopy Boom Karawang Income Statement December 31, 2023**

<b>INCOME</b>		
Revenue		Rp 1.645.445.000
Cost of Goods		-Rp 150.100.000
Gross Profit		Rp 1.495.345.000
<b>EXPENSES</b>		
Salary Expenses		
Electricity Expenses	Rp 345.600.000	
Other Expenses	Rp 60.000.000	
Equipment Depreciation	Rp 289.405.000	
<b>TOTAL EXPENSES</b>	Rp 202.340.000	
<b>NET INCOME</b>		Rp 897.345.000
<b>INCOME</b>		
Revenue		Rp 598.000.000

Source: Processed by Researchers, 2024

### Notes to the Financial Statements

The preparation of notes to the financial statements at MSMEs Photocopy Boom Karawang as follows:

1. General Description of Business  
This business was established on Jl. A. Yani number.63, Kelurahan / Desa Nagasari, Kec. West Karawang, Kab. Karawang, West Java Province. This business was pioneered since 2002, this entity fulfills the criteria as medium, small and micro entities.
2. Summary of Accounting Policies
  - a. Statement of compliance  
The financial statements have been prepared using the Financial Accounting Standards for Medium, Small and Micro Entities.

- b. Basis of preparation of financial statements  
The basis for preparing the financial statements is the historical budget and uses accrual data assumptions. The currency used in this financial report is rupiah, as well as all transactions that occur in the preparation of this financial report using rupiah.
- c. Recognition of income and expenses  
Revenue is recognized when the delivery of goods to consumers is carried out, while expenses are recognized when there are benefits in the related periodization.
- d. In the application of notes to financial statements in MSMEs Fotocopy Boom Karawang cannot be compared to other periods because the previous period the financial statements of MSMEs Fotocopy Boom Karawang were still simple, seemed as they were and were not in line with SAK EMKM.

## **CONCLUSIONS AND RECOMMENDATIONS**

After conducting research on Fotocopy Boom Karawang MSMEs, it can be concluded that until now MSMEs have not prepared financial reports in line with the Financial Accounting Standards for Micro, Small and Medium Entities (SAK EMKM) because MSME owners do not yet have crucial awareness of preparing financial reports in accordance with the standards. In the transaction of business activities, the owner only makes simple records of cash income and expenses, which affects the quality of financial statements. Considering that until now Fotocopy Boom Karawang MSMEs have never applied for credit to the bank or anyone else who requires the owner to include a report in line with the accounting standards that are in effect. In this entity, there are several obstacles why the entity has not carried out the preparation of its financial statements, namely that the owner or employee does not understand the accounting science related to the preparation of financial statements, besides that, preparing financial reports in line with SAK EMKM for MSME owners is still very unfamiliar because previously the owner has never heard of it or participated in socialization regarding SAK EMKM.

Based on the conclusions of the research that has been carried out, the researcher hereby makes several suggestions as follows:

1. It is hoped that the awareness of MSME actors to realize the importance of preparing their financial statements in line with SAK EMKM so that entities can get more accurate financial performance information to serve as parameters in the previous period or future periods.
2. It is better if the entity stores and records all evidence of transactions that occur in business activities in an organized and neat manner to make it easier for the entity to prepare financial reports.

## **ADVANCED RESEARCH**

We recommend that Fotocopy Boom MSMEs also start utilizing the financial bookkeeping application that is already available in addition to recording financial reports manually.

## REFERENCES

- Abdelfattah, T., & Aboud, A. (2020). Tax Avoidance, Corporate Governance, And Corporate Social Responsibility: The Case Of The Egyptian Capital Market. *Journal of International Accounting, Auditing and Taxation*, 38, 1-44. <https://doi.org/10.1016/j.intaccaudtax.2020.100304>
- Candra Kusuma, G., Nur Pratiwi, D., & Kristiyanti, L. (2023). Pengaruh Gender Diversity, Agresivitas Pajak, dan Green Accounting Terhadap Corporate Social Responsibility (Studi Kasus pada Perusahaan Sektor Energi Yang Terdaftar di BEI. *Jurnal Ilmiah Keuangan Akuntansi Bisnis*, 2(2), 358-368. <https://jurnal.jiemap.net/index.php/jikabdoi:https://doi.org/10.53088/jikab.v2i2.49>
- Cyhintia, L., & Sofyan, E. (2023). Pengaruh Akuntansi Hijau, Ukuran Perusahaan dan Pengungkapan Media Terhadap Pengungkapan Corporate Social Responsibility. *Jurnal Eksplorasi Akuntansi*, 5(2), 579-591. <https://doi.org/10.24036/jea.v5i2.690>
- Dhar, B. K., Sarkar, S. M., & Ayithey, F. K. (2022). Impact of social responsibility disclosure between implementation of green accounting and sustainable development: A study on heavily polluting companies in Bangladesh. *Corporate Social Responsibility and Environmental Management*, 29(1), 71-78. <https://doi.org/10.1002/csr.2174>
- Emilia Nur Hidayah, & Saiful Anwar. (2023). Pengaruh Media Exposure, Profitabilitas, ISO 14001 dan Slack Resources Terhadap Pengungkapan CSR Dimoderasi Kepemilikan Institusional. *EKOMA : Jurnal Ekonomi, Manajemen, Akuntansi*, 2(2), 338-353. <https://doi.org/10.56799/ekoma.v2i2.1478>
- Fajariati, M. B. (2021). Pengaruh Agresivitas Pajak terhadap Pengungkapan Corporate Social Responsibility (Studi terhadap Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia Tahun 2012 - 2016). *Equity: Jurnal Akuntansi*, 1(2), 81-94. <https://doi.org/10.46821/equity.v1i2.176>
- Fauzan, & Salira, C. P. (2022). Analisis Penerapan Green Accounting Ditinjau dari Profitabilitas dan Corporate Social Responsibility(CSR) Perusahaan ( Studi Empiris Pada Perusahaan Sub Sektor Energi Yang Terdaftar Di Bursa Efek Indonesia Tahun 2018-2020 ). *Jurnal Ekonomi Dan Bisnis*, 9(2), 504-511. <https://stiemuttaqien.ac.id/ojs/index.php/OJS/article/view/455>
- Gloria, & Apriwenni, P. (2020). Effective Tax Rate Dan Faktor -Faktor Yang Memengaruhi. *Jurnal Akuntansi*, 9(2), 17-31. <https://doi.org/10.46806/ja.v9i2.759>

- Hanna, L. A., & Rida Prihatni, U. P. (2023). Pengaruh Agresivitas Pajak, Leverage, Dan Umur Perusahaan Terhadap Pengungkapan Corporate Social Responsibility (CSR). *Jurnal Akuntansi Dan Auditing*, 4(2), 325–341.
- Hazki, M. (2023). Pengaruh Penerapan Green Accounting, Profitabilitas, Dan Media Exposure Terhadap Corporate Social Responsibility Disclosure. 4(1), 88–100.
- Journal, C. D., Kulsum, N., Lukita, C., Septiawati, R., Akuntansi, K., Reporting, S., & Pajak, P. (2023). Pengaruh Corporate Social Responsibility, Konservatisme Akuntansi Dan Sustainability. 4(4), 8797–8804.
- Maharani, P., & Handayani, S. (2021). Pengaruh Green Accounting pada Nilai Perusahaan Sektor Pertambangan. *Jurnal Edumaspul*, 5(1), 220–231.
- Mashuri, A. A. S., & Ermaya, H. N. L. (2020). Pengaruh Agresivitas Pajak dan Media Exposure terhadap Pengungkapan Corporate Social Responsibility dengan Profitabilitas sebagai Variabel Moderasi. *Jurnal STEI Ekonomi*, 29(01), 35–50. <https://doi.org/10.36406/jemi.v29i01.236>
- Ningsih Atika Tri, & Cheisviyanny Charoline. (2019). Analisis Pengungkapan Corporate Social Responsibility PT. BUKIT ASAM, Tbk Berdasarkan Global Reporting Initiative (GRI) Dan kaitannya Dengan PROPER. *Jurnal Eksplorasi Akuntansi*, 1(3), 846–864. <http://jea.ppj.unp.ac.id/index.php/jea/issue/view/8>
- Nurjanah, I. A., & Herawaty, V. (2022). Pengaruh Corporate Governance Dan Media Exposure Terhadap Carbon Emission Disclosure Dengan Kinerja Lingkungan Sebagai Variabel Moderasi. *Jurnal Ekonomi Trisakti*, 2(2), 1261–1272. <https://doi.org/10.25105/jet.v2i2.14637>
- Perbankan, D. I. (2020). *Jurnal Akuntansi dan Pajak*.
- Purnamasari, A. (2021). Pengaruh Agresivitas Pajak, Return On Asset (ROA), dan Likuiditas Terhadap Corporate Social Responsibility (Pada Perusahaan Makanan dan Minuman yang Terdaftar Di Bursa Efek Indonesia (BEI) Periode 2015 –2019). *Journal Inovasi*, 24(2), 2806–2831. <https://ejournal.stieppi.ac.id/index.php/ji/article/view/62>
- Ramadhan, A., & Amrin, A. (2019). Profitabilitas, Agresivitas Pajak Dan Kinerja Lingkungan Terhadap Corporate Social Responsibility Disclosure. *Economos: Jurnal Ekonomi Dan Bisnis*, 2(2), 45. <https://doi.org/10.31850/economos.v2i2.521>
- Rini Tri Hastuti, A. H. (2019). Faktor-Faktor Yang Mempengaruhi Kebijakan Dividen Pada Perusahaan Manufaktur Periode 2015-2017. *Jurnal Paradigma Akuntansi*, 1(2), 263. <https://doi.org/10.24912/jpa.v1i2.4695>

- Rohayati, S., & Mulyati, H. (2022). Pengaruh Green Accounting, Profitabilitas, Dan Ukuran Perusahaan Terhadap Corporate Social Responsibility Pada Perusahaan Pertambangan Yang Terdaftar Di Bursa Efek Indonesia Tahun 2018 - 2021. *Jurnal Digital Akuntansi (JUDIKA)*, 2(1), 17-29.
- Sarmiento, M. (2022). The Effect of Tax Aggressiveness, Return On Assets, Leverage and Size on Corporate Social Responsibility (Empirical Study on Manufacturing Companies Listed on the Indonesia Stock Exchange 2015-2019 Period). *Amnesty: Jurnal Riset Perpajakan*, 04(01), 1-11. <https://journal.unismuh.ac.id/index.php/jrp-amnesty/article/view/7499>
- Septiawati, R., & Puspitasari, M. (2023). Pengaruh Kepribadian, Ekspektasi Pendapatan, dan Pendidikan Kewirausahaan terhadap Minat Berwirausaha. *Al-Kharaj : Jurnal Ekonomi, Keuangan & Bisnis Syariah*, 5(5), 2493-2506. <https://doi.org/10.47467/alkharaj.v5i5.3499>
- Smith, A., Purba, Luh, N., & Setyastrini, P. (2023). Penghindaran pajak (tax avoidance) dan corporate social responsibility: literatur review sebelum dan sesudah tax amnesty. *Journal.Feb.Unmul.Ac.Id*, 19(2), 457. <https://journal.feb.unmul.ac.id/index.php/INOVASI/article/view/13217>
- Sparta, S., & Rheadanti, D. K. (2019). Pengaruh Media Exposure Terhadap Pengungkapan Corporate Social Responsibility Perusahaan Manufaktur Terdaftar di BEI. *Equity*, 22(1), 12-25. <https://doi.org/10.34209/equ.v22i1.903>
- Syekha, S. (2021). Pengaruh Green Accounting, Media Exposure, dan Agresivitas Pajak Terhadap Corporate Social Responsibility (Studi Kasus Perusahaan Property, Real, and Building Construction pada Tahun 2018-2019 yang terlisting di Bursa Efek Indonesia). <http://digilib.uinsby.ac.id/id/eprint/49703>
- Ulfa, F. N. A., & Ermaya, H. N. L. (2019). Effect of Exposure Media, Environmental Performance and Industrial Type on Carbon Emission Disclosure. *Jurnal Ilmiah Akuntansi Universitas Pamulang*, 7(2), 149. <https://doi.org/10.32493/jiaup.v7i2.2320>
- Viera Valencia, L. F., & Garcia Giraldo, D. (2019). Peran Kewirausahaan Dalam Pertumbuhan Ekonomi. *Angewandte Chemie International Edition*, 6(11), 951-952., 2, 9-21.
- Wati, L. N., Syahdam, G. R., & Prambudi, B. (2019). 5635-17995-2-Pb. 3(2), 98-110.

- Wicaksono, D., & Prabowo, T. (2021). Pengaruh Agresivitas Pajak dan Profitabilitas terhadap Corporate Social Responsibility (Studi Empiris pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia Tahun 2016-2017). *Diponegoro Journal of Accountin*, 10(1), 1-10. <http://ejournal-s1.undip.ac.id/index.php/accounting>
- Zs, N. Y., & Astuti, B. (2020). Pengaruh Agresivitas Pajak Menggunakan Proksi Book Tax Difference (Btd) Dan Cash Effective Tax Rate (Cetr) Terhadap Pengungkapan Corporate Social Responsibility (Csr) (Studi Empiris Pada Perusahaan Manufaktur Yang Terdaftar Di Bei Tahun 2015-2019). *Jurnal Ekombis Review - Jurnal Ilmiah Ekonomi Dan Bisnis*, 8(2), 183-191. <https://jurnal.unived.ac.id/index.php/er/index>