

ABSTRACT

UMKM are one of the pillars of the economy in Indonesia. UMKM has increased development which has increased from years. However, there are still many UMKM that have not applied accounting as stipulated in SAK EMKM. Vanname Shrimp Culture is one of the UMKM in Cilacap, Central Java which is engaged in shrimp farming which has been established since 2014. This business is classified as a small scale with sales turnover of up to hundreds of million of rupiah. Vanname Shrimp Culture has not applied financial record in accordance with SAK EMKM. This research was conducted to help the vaname shrimp farming business in order to apply financial records so as to produce financial report in accordance with SAK EMKM. This study uses primary data types through observation, interviews, and documentation. This research uses field studies as a data collection method. The data analysis method used in the study is a qualitative descriptive method. The purpose of this study is expected by the existence of SAK EMKM. The owner of the business is able to make financial records up to the preparation of financial statement more easily, accurately, and more regularly.

Keywords : *Accounting, SAK EMKM, Financial Report*