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"MANAGEMENT : THE NEXT OPPORTUNITY AND CHALLENGE
FROM COMPETITION TO COLLABORATION"

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Penerapan Akuntansi Untuk Usaha Kecil Menengah (Ukm) Studi Kasus Pada Usaha Dagang Kota Salatiga

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Abstract :

Accounting for small and medium enterprises (SMEs) can be useful to assist in developing an organized and systematic record keeping process that can be used to find out the financial position of an enterprise through producing financial reports, calculating taxes based on real company condition, obtaining access to borrowing credit, along with making decisions about business related matters. The goal of this research is to discover and analyze how accounting is applied by SMEs along with obstacles faced in the application.

The data used in this research is taken from 47 stores in Salatiga using an interview method and direct observation. The analytical technique used is a qualitative descriptive analytical technique where the data analysis put forth is interpreted in tables and pictures.

The research results reveal that many SMEs in Salatiga still do not apply an accounting from record until financial report which reported an income statement, balance sheet, statement of owners' equity and cash flows. SMEs face various hindrances in applying accounting including the educational factor, knowledge factor, and low level of awareness about the importance of accounting. Therefore, the guidance and developed training related to SMEs from government are needed to apply accounting in their businesses.

Keywords: accounting, small and medium enterprises