ABSTRACT

This final project aims to overcome problems in accounting records at Wonderful Rattan Micro, Small and Medium Enterprises (MSMEs) in West Java. MSME Wonderful Rattan, which has a superior product in woven rattan handicrafts, has not implemented accounting records by Indonesian Financial Accounting Standards (SAK). This weakness is caused by a lack of understanding and carelessness of business owners in recording and storing data, including not paying attention to costs such as electricity payments, salary payments, marketing costs and depreciation reports, balance reports, changes in capital reports, and profit and loss reports. Therefore, a web-based application system for calculating fees and aset depreciation is needed to help manage financial expenses and ensure recording is by SAK. Not only that, this application will also handle aset depreciation calculations using the straight-line method. The system to be developed involves using Trello for schedule and project data management, PgAdmin4 as a database system, Laravel as a web application framework, as well as UML and ERD for designing the system. This application will allow Wonderful Rattan MSMEs to create journals to handle other payments, not only limited to main operations but also including other costs such as electricity payments. In addition, this system will produce integrated financial reports, including profit and loss, changes in capital, balance sheet, cash flow, and closing. By implementing this application, Wonderful Rattan MSMEs are expected to be able to manage expenses efficiently, increase recording accuracy, and contribute to regional economic growth.

Keywords: Financial Reports, MSMEs, Assets Depreciation