

# DEVELOPMENT OF SMART SMALL ACCOUNTING: APPLICATION OF ANDROID-BASED MSME FINANCIAL STATEMENTS

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## ABSTRACT

The problem of difficulties in preparing financial statements is experienced by most Micro, Small and Medium Enterprises (MSMEs). The development of technology should be able to help SMEs who do not have accounting education background so that they can prepare financial reports properly and correctly, and can analyze financial statements and calculate taxes to be paid. The purpose of this research is to develop an Android-based financial statement preparation application called Smart Small Accounting (SS Accounting) as an auxiliary media for the preparation of financial reports, analysis of financial statements, and tax calculation for MSMEs. The second objective is to determine the appropriateness of the android-based "SS Accounting" application in terms of material experts, media experts, and user perceptions. This research is a study using 4D models namely Define, Design, Develop and Disseminate. The subjects in this study were material experts, media experts, and 25 business actors in Kulonprogo, Yogyakarta. The object of this research is an android-based "SS Accounting" application. Data collection techniques in this study through a questionnaire. The data analysis technique used is qualitative and quantitative descriptive analysis. The results showed that the application "SS Accounting" was developed with the 4D model. The feasibility assessment of the material experts is declared "Very Eligible", the assessment of the media experts is declared "Eligible", and the assessment of the MSME actors is declared "Eligible".

Kata Kunci: *MSME, Smart Small Accounting, Finance*