PENGEMBANGAN SIKA TAX: APLIKASI ANALISIS LAPORAN KEUANGAN DAN PAJAK BAGI UMKM BERBASIS ANDROID

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ABSTRACT

This study aims to: (1) develop "Sika Tax" as an analysis application of financial statement and tax for MSMEs (2) Reveal the feasibility of "Sika Tax" according to material expert, media expert and user perceptions. This study is research and development that refers to the Four D model (Define, Design, Develop and Disseminate). The subjects of the trial are 35 MSMEs in Bantul, Yogyakarta. The data collection is through questionnaire. The data analysis technique are qualitative descriptive and quantitative analysis. The result of this study is "Sika Tax"that developed with Four D model. The feasibility assessment of material expert is "very engible", the assessment of media expert is "very engible" and assessment of MSMEs user is "engible".

Kata Kunci: *Financial Reporting, Tax, MSMEs, Android Accounting Application*