

## **ABSTRACT**

*This study aims to prepare financial statements for Cipto Farm, a micro-scale layer chicken farming business in Lamongan Regency, in accordance with Financial Accounting Standards for Micro, Small and Medium Entities (SAK EMKM) for the period of January 1 to December 31, 2025, given that the business's financial recording was still conducted informally without formal financial statements. A qualitative approach with a case study design was employed through in-depth interviews, field observations, and document review. The results show that financial statements were successfully prepared through eight accounting cycle stages with 271 transaction entries, in which Cipto Farm recorded total revenue of Rp769,795,000 and net profit before tax of Rp439,081,700 with a net profit margin of 57.1%, and total assets of Rp885,081,700 fully funded by owner's equity. The financial statements comply with all three mandatory SAK EMKM components: the Income Statement, Statement of Financial Position, and Notes to Financial Statements.*

*Keywords: SAK EMKM, financial statements, UMKM, layer chicken farming, accounting cycle*

## **ABSTRAK**

Penelitian ini bertujuan untuk menyusun laporan keuangan Cipto Farm, usaha peternakan ayam petelur berskala mikro di Kabupaten Lamongan, berdasarkan Standar Akuntansi Keuangan Entitas Mikro, Kecil, dan Menengah (SAK EMKM) untuk periode 1 Januari hingga 31 Desember 2025, mengingat pencatatan keuangan usaha masih dilakukan secara sederhana tanpa laporan keuangan formal. Penelitian ini menggunakan pendekatan kualitatif dengan desain studi kasus melalui wawancara mendalam, observasi lapangan, dan telaah dokumen. Hasil penelitian menunjukkan bahwa laporan keuangan berhasil disusun melalui delapan tahapan siklus akuntansi dengan 271 entri transaksi, di mana Cipto Farm mencatatkan total pendapatan Rp769.795.000 dan laba bersih sebelum pajak Rp439.081.700 dengan margin laba 57,1%, serta total aset Rp885.081.700 yang seluruhnya didanai ekuitas pemilik. Penyusunan laporan keuangan telah memenuhi tiga komponen wajib SAK EMKM, yaitu Laporan Laba Rugi, Laporan Posisi Keuangan, dan Catatan Atas Laporan Keuangan (CALK).

Kata kunci: SAK EMKM, laporan keuangan, UMKM, peternakan ayam petelur, siklus akuntansi