

ABSTRACT

Financial Accounting Standards for Micro, Small, and Medium Entities (SAK EMKM) are accounting guidelines specifically designed to facilitate MSMEs in preparing financial reports in accordance with applicable regulations, without requiring high levels of public accountability. MSMEs engaged in the service sector, such as Laqisyah Gym in Bandung Regency, face major challenges in financial management that still rely on a manual paper-based system, which causes recording errors, inaccurate financial reports, and difficulties in managing daily transactions such as recording income, expenses, and membership. This study aims to develop an efficient and accurate web-based financial recording system for Laqisyah Gym, focusing on managing cash receipts, cash disbursements, memberships, and other transactions. This system is designed by utilizing Laravel technology as an application framework, PgAdmin4 for database management, and Bootstrap to create a responsive interface. The proposed system is expected to improve financial transparency, reduce manual errors, and facilitate real-time data management, which ultimately increases operational efficiency and supports better decision making at Laqisyah Gym. The implementation of this application is expected to reduce dependence on manual methods and provide more efficient solutions to the problems faced by Laqisyah Gym in financial management, as well as contribute to the development of MSMEs in the service sector.

Keywords: (SAK EMKM, MSMEs, Finance, Cash Receipts, Cash Expenditures)