

Utilization Of Computer-Based Accounting Systems Through The Siapik Application In Micro, Small and Medium Enterprises (Study Case : Shop Mother Mitha in the Regency Maros)

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Abstract: This research aims to identify and understand the role and impact of a computer-based accounting system through the SIAPIK application on Bunda Mitha Stores, more specifically to explain how this technology can help Mother Mitha Stores in preparing financial reports. The variable in this research is a single variable, namely focusing on the SIAPIK application. The subject of this research is the owner of the Bunda Mitha Shop, while the focus of this research is the bookkeeping of the Bunda Mitha Shop. The data sources used are primary data and secondary data whose collection was obtained through interviews and documentation. Data analysis is carried out by collecting data, inputting data, presenting data and drawing conclusions. The result of using the SIAPIK application is that it has a positive impact on the shop mother Mitha because it can measure the financial performance of its business whether it is profit or loss and produce financial reports such as financial position reports, profit and loss reports and cash flow reports. The SIAPIK application also helps you Mitha Store to check inventory so that there are no excesses or shortages of goods because the inventory is already systemized in the SIAPIK Application.

Keywords: siapik application, accounting system

1. Introduction

The general problem usually experienced by MSMEs is regarding financial governance arrangements, both in terms of recording transactions to financial reporting (Muhammad, 2018:2). A number of MSMEs players may be reluctant to involve themselves in aspects of accounting and financial management due to limited knowledge and perceived difficulties. Therefore, often their main focus is only on achieving profits and finances are given less attention.

According to Rinandiyana et al., (2020:310) Entrepreneurs often prioritize business growth based solely on profits, with little attention to financial records. In contrast, innovation is generally related to product or service development. It is important to remember that financial recording has an

important role in overall business management and can contribute to the overall sustainability and development of MSMEs.

According to Faizal et al., (2021:81) the role of accounting in the growth of MSMEs is very significant. Unfortunately, until now there are still many MSMEs who do not realize the importance of applying accounting in preparing financial reports, even though accounting actually has enormous benefits for the progress of MSME businesses. Need to realize that understanding financial records will provide significant benefits for business continuity. Implementing financial accounting according to standards should not be something scary. Fear arises because of the perception that there are difficulties in understanding the financial accounting learning process.

According to Rinandiyana, et al., (2020:311) the growth of the digital world has had a positive impact on the ease of recording financial transactions. Bank Indonesia (BI) is trying to support the development of MSMEs by creating the SIAPIK application (Financial Information Recording Application System) (Ahdi & Rochman, 2022:185).

According to Rinandiyana, et al., (2020:311) this application is designed for ease of use and complies with SAK-EMKM, so the recording system is standardized, recognized and accepted by banks and financial institutions. It aims to provide a practical and effective tool for MSMEs in recording their financial transactions. With the convenience provided, it is hoped that MSME players will be able to maximize using this application.

Zahro et al. (2019) stated that this application helps companies carry out accounting records and make good financial reports that comply with applicable regulations. Satyawan (2023) MSMEs can benefit by implementing SIAPIK in their accounting information systems, and can keep accurate financial records and produce reports that are analytical and in accordance with requirements. Orparani & Agustina, (2021) The difference between the financial reports produced by Pastellia Intermoda Bumi Serpong Damai and the implementation of SIAPIK is in the balance sheet report and profit loss related to depreciation of fixed assets research on SIAPIK conducted by Waratama et al. (2019) shows that this service program succeeded in increasing understanding of the basics of financial bookkeeping and increasing understanding and skills in using the SIAPIK android-based application.

Research conducted by Mukhzarudfa & Kusumastuti (2019) shows that no one has recorded and prepared financial reports using an information system, therefore there is a need for the SIAPIK application to support the preparation of these financial reports. This research will be carried out at the Bunda Mitha Shop, which is a basic food shop that has been operating for 8 years, located at BTN Asabri Blok D6/11, Moncongloe Lappara, Moncongloe District, Maros Regency. Shop Mother Mitha is example real from MSMEs are trying utilise system accountancy based computer through SIAPIK application.

Sales turnover is approximately IDR 2,650,000 per month but this calculation does not yet deduct unknown business expenses. Some of the obstacles currently occurring at the Bunda Mitha Store are recording sales and

preparing financial reports. Sales recording in the company is used with a manual system whose function is to record goods sold and purchases of inventory items. This give good opportunity For analyze impact from utilization system accountancy based computers in MSMEs in actual environment.

2. Literature Review System Accountancy

According to Mulyadi (2023:3) An accounting system is a well-coordinated structure of institutions, writings and instructions, aimed at providing financial information needed by management to facilitate business control. According to Hasibuan et al. (2022:16) "The accounting system is managing business income and expenses.

Having a good accounting system is an important part of business because it is a way for entrepreneurs to assess finances and keep them organized (Hasibuan et al., 2022:16).

According to Romney & Steinbart (2018:10) an accounting system is a system that can collect, record, store and process data to produce information for decision makers. According to several quotes above, it can be concluded that the accounting system is a well-coordinated arrangement of institutions, writings, and instructions, aimed at providing management with the financial information necessary to facilitate business control. Having a good accounting system is very important for a business because this system allows entrepreneurs to assess finances accurately and keep finances in order. The accounting system acts as a system that collects, records, stores and processes data to produce important information for decision makers in the organization.

Micro, Small and Medium Enterprises (MSMEs)

Based on Law of the Republic of Indonesia Number 20 of 2008 MSMEs are business trade Where its management done individually And focusing on something business economy productive with benchmarks that don't already exist arranged in Constitution. According to the Central Statistics Agency Small businesses are businesses that employ 5 to 19 people, while medium businesses are businesses that employ 20 to 99 people.

According to the Indonesian Accountants Association (IAI) in 2018 Micro, small and medium entities are entities without significant public accountability, as defined in SAK ETAP, that meet the definition and criteria of micro, small and medium enterprises as regulated in the applicable laws and regulations in Indonesia, for at least 2 consecutive years join in.

Based on the previous explanation, it can be concluded that MSMEs originate from the initiative of individuals or business entities, stand independently without depending on other companies, even though they do not have significant public disclosure like large listed companies, MSMEs have an important role in the economy and are treated specifically in standards accounting to meet their unique needs and characteristics.

SIAPIK (Financial Information Recording Application System)

SIAPIK is a digital financial recording application which is expected to make it easier for MSMEs to register their finances to become a solution for MSME financial access from advanced MSMEs (Haryono, 2022). Application This can used For take notes various type transaction simple in various industry. Like services, trade, manufacturing, agriculture, and others. Application This designed with appearance simple, systematic structure, and created by Bank Indonesia (BI) and the Association Indonesian Accountant (IAI) in 2017 to with end 2021, app This has used as many as 17,837 users.

The SIAPIK application is compliant with SAK-EMKM standards, so recording recognized and accepted by various institution finance operating in Indonesia. The SIAPIK application uses system single entry on the input system, where the user No need own knowledge base accountancy or understand debit and credit concept (Yudaruddin, 2023:2). MSMEs only need choose type appropriate transactions for operate the application.

SIAPIK is available in version mobile based and website based. Which capable produce report finance and performance finance that helps MSMEs in bookkeeping and recording transaction finance. SIAPIK is based on SMASH, ie Standard , Safe, Simple , and Reliable (Yudaruddin, 2023:2).

Recording supplies in SIAPIK application using system First In-First Out (FIFO), ie the earliest item enter will issued moreover formerly (Yudaruddin, 2023:3). This help user application in monitoring movement goods in the warehouse and maintain inventory goods No become damaged. SIAPIK provides various report finance , incl financial position report, detailed financial post report, profit and loss report and retained earnings report, cash flow report, transaction history report , financial performance report, trend report, and annual expense analysis report. Besides that, WHO CAN can be used without any fees or conditions.

3. Research Methods

Variable Study

Sugiyono (2022: 38) argues that research variables are everything in whatever form that researchers apply to a study in order to obtain information from the research and then draw conclusions. A single variable is a variable that only reveals one variable to be studied or what factors are contained in that variable.

Based on the research title that has been determined, namely utilization of a Computer-Based Accounting System Through the SIAPIK Application in Micro, Small and Medium Enterprises (MSMEs) (Case study: Bunda Mitha Store in Maros Regency) therefore, the variable in this research is a single variable, namely focusing on the SIAPIK application to prepare financial reports.

Design Study

This research uses descriptive qualitative with a case study approach, which involves steps to describe, describe and explain in depth the data collected in the form of documentation regarding data obtained in the field, then from this data the use of the accounting system through the SIAPIK application will be explained. will be explained in writing, the data collected consists of primary data and secondary data.

Research Subject and Focus

The subject of the research carried out by the author was the owner of Bunda Mitha Shop. Meanwhile, the research focus in this study is the bookkeeping data of the Bunda Mitha Store.

Technique Data Collection

Researchers use a data collection design to ensure valid data is obtained to achieve research objectives. The following is the design implemented in this research interview and Documentation. interview technique, the researcher conducted face-to-face questions and answers with the owner of Bunda Mitha Shop. Through this interview, researchers will gain an in-depth understanding of the activities and work processes of Toko Bunda Mitha. Data collection using this documentation technique is carried out by collecting data on purchase and sales transactions in 2023, equipment, inventory in 2022, business expenses, and data relating to the company.

Technique Data Collection

The data analysis design used in this research is data collection, inputting data, data presentation, and drawing conclusions. Collecting data through various methods, such as interviews and documentation. Data collected at the Bunda Mitha Store includes initial capital, inventory in 2022, equipment used, business expenses that must be paid during 2023, sales and purchases of inventory during 2023. Then the data obtained in the field is then recorded and collected for researched in more detail.

Inputting data, the process by which data contained in field notes will be input into the SIAPIK application, such as data on inventory items for 2022, initial capital, equipment, data on business expenses, data on sales and purchases of inventory for 2023.

Data presentation, namely the stage for compiling information that has been input into the SIAPIK application, will be presented in the form of financial reports, in the form of financial position reports, profit loss reports and cash flow reports.

Drawing conclusions, the final step involves drawing conclusions from the analysis that has been carried out. This conclusion is then checked again with evidence found directly in the field. The research will draw up conclusions regarding the use of the accounting system through the SIAPIK application

based on valid evidence, data and findings obtained from field studies at the Bunda Mitha Store that have been carried out.

4. Results and Discussion

Data Analysis

a. Data Management Process

The data management process is the process of managing financial data into a financial report. The data input into the SIAPIK application is data in the form of sales and purchase inventory transactions that occur at the Bunda Mitha Store which will later produce an output, namely a financial position report, profit and loss report, and cash flow report. The process of inputting data into the SIAPIK application is divided into two, namely receipt and expenditure transactions. Receipt transactions contained in the SIAPIK application are sales, debt and capital. Expenditure transactions contained in the SIAPIK application are inventory purchases, liabilities, asset purchases, expenses and inventory stock taking.

1. Inventory Purchases

Purchasing supplies at Mother Mitha's shop takes the form of purchasing basic necessities which are traded to customers. Purchases of inventory at Mother Mitha's shop are made in cash. In an inventory purchase transaction, the owner only inputs the name of the item (cigarettes, oil, coffee, drinks, etc.) and the quantity of the item. The item price and date are automatically filled in in the SIAPIK application.

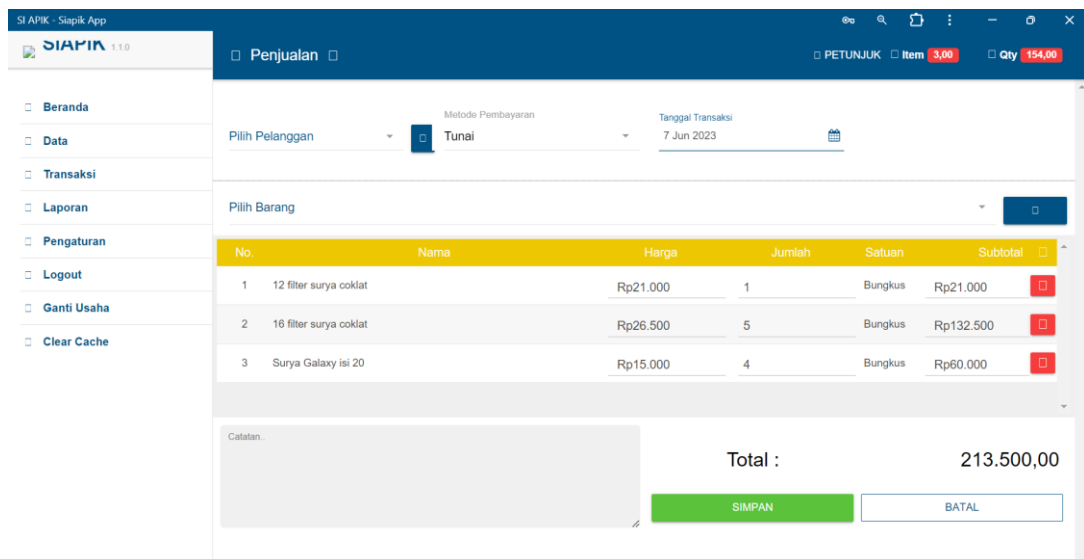


Figure 1. Purchase Goods Supple

2. Sales transactions

Bunda Mitha Shop sells to customers in cash. The following is an example of a cash sales transaction carried out by Bunda Mitha Store to customers. When carrying out a sales transaction, the owner only inputs the name of the item, such as oil, eggs, noodles, cigarettes and so on. The

determining process for grouping these goods is the Bunda Mitha Store. Next, enter the quantity of goods and enter the customer's name. The total price and transaction date will automatically appear. Data that has been input and then saved can be seen in the report menu in the transaction history menu.

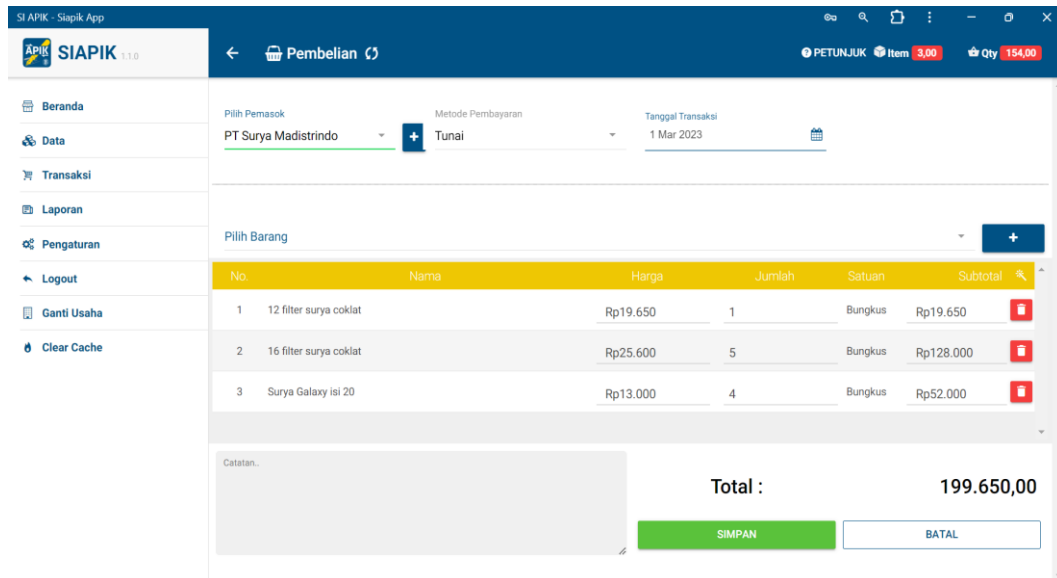


Figure 2. Transaction Sale

b. Output from the SIAPIK Application

The output produced from the SIAPIK application is in the form of a financial report which can be seen in the reports menu in the SIAPIK application. Owners can see the output from the report menu which consists of financial position reports, profit and loss reports and retained earnings, detail reports, cash flow reports, transaction history reports, financial performance reports, trend reports, and annual operating expense analysis reports. The output in the SIAPIK application, namely in the report menu, can be downloaded and can later be printed if the user needs the file in hard copy form.

1. Financial Position Report

The financial position report explains the number of asset, liability and equity accounts for SIAPIK application users resulting from inputting transactions carried out by the owner of the Bunda Mitha Shop. This financial position report can be seen in annual and monthly periods. The following is a report on the financial position of Bunda Mitha's shop as of 2023.

Toko Bunda Mitha		
Laporan Laba Rugi dan Saldo Laba		
Periode: Desember 2023		
Keterangan		Rupiah
PENGHASILAN		
Penjualan	Rp	35.376.000,00
Penghasilan Lain	Rp	5.000.000,00
Jumlah penghasilan	Rp	40.376.000,00
BEBAN		
Beban Persediaan	Rp	27.469.312,00
Beban Tenaga Kerja	Rp	6.000.000,00
Beban Sewa	Rp	-
Beban Transportasi	Rp	-
Beban Bahan Bakar	Rp	-
Beban Listrik	Rp	750.000,00
Beban Air	Rp	-
Beban Telepon	Rp	-
Beban Penyusutan	-Rp	87.024,22
Beban Umum dan Administrasi	Rp	-
Beban Lain	Rp	-
Beban Bunga	Rp	-
Jumlah beban	Rp	34.132.287,78
Lab a (Rugi)	Rp	6.243.712,22
Saldo Laba (Rugi) Awal	Rp	-
Penarikan Oleh Pemilik	Rp	-
Saldo Laba (Rugi) Akhir	Rp	6.243.712,22

Figure 3. Report Position Finance

In the financial position report of Toko Bunda Mitha, it is known that the total assets owned during 2023 are IDR 20,112,091.22, consisting of cash worth IDR 14,841,001 obtained from cash in 2022 and cash in 2023. Accounts for foreign currency cash, savings, current accounts, deposits, and trade receivables do not exist at Bunda Mitha Store. Inventory as of December 31, 2023 is worth IDR 2,898,593. At Bunda Mitha Shop, there is no prepayment charge. Fixed assets in the form of a glass cupboard, drinks refrigerator, two glass shelves and a cracker rack, total fixed assets worth IDR 2,325,056. The financial position report for liability accounts does not contain long-term debt or short-term debt. The amount of equity at the beginning of the financial records of Toko Bunda Mitha was initial capital of IDR 13,868,379.

2. Profit and Loss Statement and Retained Earnings

The income statement explains the company's income and expenses in a certain period as an illustration of business activities, whether they are making a profit or experiencing a loss. The following is the profit and loss report and retained earnings for the Bunda Mitha Store for the period December 2023.

In Figure 4, the profit and loss report for Toko Bunda Mitha shows the income obtained from sales for 1 year amounting to IDR 35,376,000, other income worth IDR 5,000,000 from the sale of used cardboard and loan interest from the income of Toko Bunda Mitha. There are no rental charges, transportation charges, fuel charges, water charges, telephone charges, general and administrative charges, and

other charges at the Bunda Mitha Store. Expenses consisting of inventory costs, employee salaries, electricity costs and depreciation costs amount to IDR 34,132,287.78. The total profit obtained from the business activities of Toko Bunda Mitha during 2023 is IDR 6,243,712.22.

Toko Bunda Mitha		
Laporan Posisi Keuangan (Neraca)		
Per: 2023		
Keterangan		Rupiah
ASET		
Kas	Rp	14.841.001,00
Kas Valas	Rp	-
Tabungan	Rp	-
Giro	Rp	-
Deposito	Rp	-
Piutang Usaha	Rp	-
Persediaan	Rp	2.898.593,00
Beban Dibayar Dimuka	Rp	-
Aset Tetap	Rp	2.325.056,00
Akumulasi Penyusutan	Rp	47.441,22
Aset Lain	Rp	-
Jumlah Aset	Rp	20.112.091,22
KEWAJIBAN		
Utang Bank	Rp	-
Utang Usaha	Rp	-
Kewajiban Lain	Rp	-
Utang Beban	Rp	-
Pendapatan Diterima Dimuka	Rp	-
Utang Non Bank	Rp	-
MODAL		
Modal	Rp	13.868.379,00
Saldo Laba	Rp	6.243.712,22
Jumlah Modal	Rp	20.112.091,22

Figure 4. Report Profit Loss and Balance Profit

3. Cash flow statement

In Figure 5, the cash flow report at Bunda Mitha Stores during 2023 experienced an increase of IDR 1,192,894 which came from receipts of cash and cash equivalents consisting of business activities worth IDR 3,412,500, there were no loan receipts and additional capital. Expenditures of cash and cash equivalents consisting of business activities amounted to IDR 2,219,606, there were no loan repayment and capital withdrawals. So the final balance is IDR 14,841,001.

Toko Bunda Mitha		
Laporan Arus Kas		
Per: 2023		
Keterangan		Rupiah
PENERIMAAN KAS DAN SETARA KAS		
Kegiatan Usaha	Rp	3.412.500,00
Penerimaan Pinjaman	Rp	-
Tambahan Modal	Rp	-
PENGELUARAN KAS DAN SETARA KAS	Rp	2.219.606,00
Kegiatan Usaha	Rp	2.219.606,00
Pelunasan Pinjaman	Rp	-
Penarikan Modal	Rp	-
Kenaikan	Rp	1.192.894,00
Saldo Awal	Rp	13.648.107,00
Saldo Akhir	Rp	14.841.001,00

Figure 5. Report Cash Flow

Discussion

Based on the results of research that has been carried out regarding the use of the SIAPIK application at the Bunda Mitha Store, before using the SIAPIK application, the financial recording of the Bunda Mitha Store still had many weaknesses, such as not having good financial management, financial recording was still done manually and recording was inadequate, the owner had not done it. financial reporting because they don't know how to make good and correct financial reports. This results in the owner not knowing exactly what profits he will make and not taking into account the cash that comes out due to expenses that must be paid during his business activities. Apart from that, owners often experience errors in calculating products because there is no inventory related records, resulting in out-of-stocks or excess goods. Therefore, it is necessary to record financial reporting so that errors do not occur in running a business.

Based on the research results, using the SIAPIK application at the Bunda Mitha Store provides several positive impacts. The positive impact is to help Toko Bunda Mitha to measure the financial performance of its business whether it is profit or loss and produce financial reports. As in research conducted by Hidayah, Probowulan, & Aspirandi (2021) shows that SIAPIK research results can help companies' needs regarding the financial recording and reporting process, so that companies can find out the profit or loss earned by the company. The results of research conducted by Hidayah, Probowulan, & Aspirandi (2021) are the same as the results of research conducted by researchers.

The results of further research on the SIAPIK application help the owner check the inventory of goods so that there is no excess or shortage of goods because the inventory of goods is already systemized in the SIAPIK application.

5. Conclusion

Based on research conducted by researchers at the Bunda Mitha Store, the conclusions that the author can draw are is sales and purchase transactions still use manual recording and financial recording is still very simple so there is no preparation of financial reports at Bunda Mitha's shop due to limited human resources. As a result, Toko Bunda Mitha cannot know the profits or income earned during a certain period.

Researchers helped Toko Bunda Mitha use the SIAPIK application to prepare financial reports easily and automatically. The aim of preparing financial reports is to produce clear financial report information that can be compared and is relevant so that owners can make appropriate decisions. Researchers in preparing financial reports at Bunda Mitha's Shop by identifying financial transactions at Bunda Mitha's Shop and then entering financial transaction data into the SIAPIK application.

All proof of transactions has been neatly archived in the SIAPIK application database, and transaction history for certain periods can be accessed at any time. The results of preparing the Bunda Mitha Store's financial reports using the SIAPIK application produce 3 financial reports, namely the financial position report, profit and loss report and cash flow report. Meanwhile reports capital changes and financial report notes cannot be generated via the SIAPIK application.

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