ABSTRACT

OPTIMIZATION OF THE CREATION OF FINANCIAL STATEMENTS AT CV. ZAHRA KARYA MANDIRI *PRINTING COMPANY*

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This research aims to optimize the creation of financial statements at CV Zahra Karya Mandiri, a private entity engaged in the printing sector that has not implemented a structured financial recording system. The main problems identified are inconsistent manual recording, a lack of use of accounting standards, and the absence of a digital system in the management of financial statements.

The research method used is qualitative descriptive, with data collection techniques through observation, interviews, and document review. Optimization is carried out through three approaches: improving the financial recording system, implementing the Financial Accounting Standards for Private Entities (SAK EP)*, and the use of technology in the form of the* SIAPIK *application.*

The results of the study show that the integration of the three approaches results in more accurate, systematic, and standard financial statements, including statements of financial position, profit and loss, cash flow, changes in equity, and records of financial statements. The implementation of SIAPIK *has been proven to improve the efficiency and accuracy of recording, simplify the reporting process, and strengthen transparency and access to financing. This research is expected to be a relevant financial statement optimization model for SMEs in supporting professional and sustainable financial governance.*

Keywords: Optimization, Financial Statements, SAK EP.

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