

ABSTRAK

Penelitian ini bertujuan untuk mengetahui dan menganalisis keberlangsungan usaha dan pengelolaan keuangan berdasarkan *economic entity concept* pada usaha mikro, kecil, dan menengah. Penelitian kualitatif deskriptif digunakan dalam penelitian ini. Metode pengumpulan data dalam penelitian ini adalah observasi, wawancara, dan dokumentasi. Tahapan reduksi data, penyajian data, dan penarikan kesimpulan merupakan bagian dari teknik analisis data. Temuan penelitian menunjukkan bahwa (1) usaha mikro Rusunawa Wonocolo sebagian besar tidak memenuhi kriteria yang diperlukan untuk kelangsungan usaha., (2) Dalam pengelolaan keuangan usaha mikro, empat pelaku usaha telah melakukan pencatatan keuangan meskipun secara sederhana, sedangkan tiga pelaku usaha belum, (3) Empat pelaku usaha lainnya belum menerapkan konsep entitas ekonomi dalam pengelolaan keuangannya, tiga pelaku usaha telah menerapkan manajemen keuangan berdasarkan *economic entity concept* dalam menjalankan usahanya. Menerapkan gagasan tentang *economic entity concept* memiliki kelebihan yaitu memungkinkan pelaku usaha untuk mengembangkan usaha yang dikelolanya.

Kata Kunci: usaha mikro, keberlangsungan usaha, pengelolaan keuangan, *economic entity concept*

ABSTRACT

This research aimed to find out and analyze business sustainability and financial management based on the economic entity concept on micro, small, and medium enterprises. Moreover, the research was descriptive-qualitative. The instruments of the data collection technique were observation, interview, and documentation. Furthermore, data reduction, data presentation, and conclusion were parts of the data analysis technique. The result showed that (1) Most of the micro, small, and medium enterprises in Rusunawa Wonocolo did not meet the criteria required for business sustainability, (2) In the financial management of the micro, small, and medium enterprises in Rusunawa Wonocolo, four business practitioners had carried out financial statements even though in a simple form, while other three business practitioners had not, (3) Four business practitioners had not implemented yet the economic entity concept in their financial management, while other three business practitioners had already implemented the financial management based on the economic entity concept in running their business. In brief, implementing the idea of the economic entity concept brought in advance, i.e. the practitioners could manage their business development.

Keywords: *Micro Enterprises, Business Sustainability, Financial Management, Economic Entity Concept*



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