

## **ABSTRACT**

### **DEVELOPMENT OF STANDARD OF OPERATIONAL FINANCIAL PROCEDURES (SOP) IN UMKM KAYU MANIS BATAM**

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The activities carried out at UMKM Kayu Manis Batam were carried out to overcome the problems that occurred in the UMKM, the practical work carried out was the preparation of SOP (Standard Operating Procedures) in the financial sector of the UMKM Kayu Manis Batam. Practical work activities start from April 2019 until July 2019.

If in UMKM does not have a guidance called Standard Operating Procedure (SOP), it will have a negative impact on the UMKM causing the employee not to follow the flow so that the work that should be able to be resolved properly becomes a problem. From the problems that occur, the author wants to develop a standard operating procedure (SOP) that had never before been in the UMKM. This can reduce errors from what has happened before and explain how the standard operating procedure (SOP) works so that employees understand the flow and responsibilities that must be accepted.

The method of implementing practical work use is conducting interviews and observations with the leaders of UMKM Kayu Manis Batam to obtain the data needed to do the design and implementation. Based on the final analysis of the research conducted, the writer give a conclusion that the need of standard operational procedure (SOP) for UMKM so that employees can minimize errors and UMKM also have a definite flow so that employees can run according to existing procedures.

**Keywords:** Standard Operating Procedure, Finance, UMKM Kayu Manis Batam