

**ANALISIS PENERAPAN STANDAR AKUNTANSI KEUANGAN ENTITAS
TANPA AKUNTABILITAS PUBLIK (SAK ETAP)
PADA KOPERASI WANITA DESA JOGOROTO**

ABSTRAK

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Koperasi sebagai entitas tanpa akuntabilitas publik yang cukup berkembang di Indonesia sewajarnya telah mengetahui dan menerapkan standar yang tepat sebagai acuan pembuatan laporan keuangan. Standar yang digunakan untuk entitas tanpa akuntabilitas publik seperti usaha kecil dan menengah termasuk juga badan usaha koperasi adalah SAK ETAP (Standar Akuntansi Keuangan Entitas Tanpa Akuntabilitas Publik). Penelitian ini bertujuan adalah untuk mengetahui penyajian laporan keuangan Koperasi Wanita Desa Jogoroto dan menganalisis kesesuaian bentuk penyajian laporan keuangan “Koperasi Wanita Desa Jogoroto” dengan SAK ETAP

Penelitian ini termasuk penelitian deskriptif kualitatif yaitu teknik analisis yang berupa mendeskripsikan atau mengungkapkan karakteristik variabel-variabel yang menjadi fokus peneliti yaitu mengungkapkan hal-hal yang berkaitan mengenai kesesuaian bentuk penyajian laporan keuangan “Koperasi Wanita Desa Jogoroto” dengan SAK ETAP

Hasil penelitian menunjukkan bahwa penyajian laporan keuangan Koperasi Wanita Desa Jogoroto belum sesuai dengan apa yang dijelaskan dalam SAK ETAP. Mereka hanya melakukan pencatatan sederhana, kemudian membuat laporan keuangan berupa neraca, cash flow dan laporan laba rugi. Koperasi Wanita Desa Jogoroto belum memperhatikan kewajiban laporan keuangan, mereka belum memperhatikan kriteria pengakuan aset, kewajiban, penghasilan, dan beban. Pengurus Koperasi Wanita Desa Jogoroto melakukan penilaian atas kemampuan entitas melanjutkan kelangsungan usahanya berdasarkan Laporan Laba Rugi. Laporan tersebut konsisten dibuat setiap akhir bulan, sehingga informasi dari laporan tersebut dapat dibandingkan. Akan tetapi dalam hal materialitas, pihak Koperasi Wanita Desa Jogoroto belum memperhatikan materialitas transaksi. Laporan keuangan yang disajikan belum lengkap dan belum diidentifikasi

Kata Kunci : Standart Akuntansi Keuangan, ETAP, penyajian Laporan Keuangan

**ANALYSIS OF THE IMPLEMENTATION OF FINANCIAL ACCOUNTING
STANDARDS OF ENTITIES WITHOUT PUBLIC ACCOUNTABILITY**

(SAK ETAP) AT JOGOROTO VILLAGE WOMEN'S COOPERATIVE

ABSTRACT

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Cooperatives as a public accountability entity that is sufficiently developed in Indonesia should know and apply the right standards as a reference for the creation of financial statements. The standard used for entities without public accountability such as small and medium enterprises including cooperative enterprises is SAK ETAP (Financial Accounting Standards of Entities Without Public Accountability). This research aims to find out the presentation of the financial statements of Jogoroto Village Women's Cooperative and analyze the suitability of the financial report presentation form "Koperasi Wanita Desa Jogoroto" with SAK ETAP

This study includes qualitative descriptive research, which is an analytical technique that is in the form of scripting or revealing the characteristics of the variables that the researchers focus on, namely revealing related matters concerning the suitability of the form of presentation of financial statements "Koperasi Wanita Desa Jogoroto" with SAK ETAP

The results showed the presentation of financial statements of Jogoroto Village Women's Cooperative consisted of balance sheet, cash flow and profit and loss report.. The presentation of the financial statements of Jogoroto Village Women's Cooperative has not been in accordance with what is described in SAK ETAP. They only make simple recordings, then make financial statements in the form of balance sheets, cash flows and income statements. Jogoroto Village Women's Cooperative has not paid attention to the fairness of financial statements, they have not paid attention to the criteria for recognition of assets, liabilities, income, and expenses. Jogoroto Village Women's Cooperative Board conducts an assessment of the entity's ability to continue its business continuity based on the Income Statement. These reports are consistently created at the end of the month, so the information from those reports can be compared. However, in terms of materiality, jogoroto village women's cooperative has not noticed the materiality of the transaction. The financial statements presented are incomplete and have not been identified

Keywords: Standart financial accounting, ETAP, Presentation financial report

