

ABSTRACT

Ratih Sepriana. 2015, Thesis. Title: "SAK ETAP IMPLEMENTATION ANALYSIS REPORT ON FINANCIAL COOPERATION BENDOSARI (CASE STUDY ON CITY KUD Bendosari Kepanjen KIDUL BLITAR)"

Advisor: Zuraidah, SE., MSA

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This study aims to evaluate the implementation of ETAP SAK (Financial Accounting Standards Without Public Accountability) is applied to the village cooperatives (KUD) Bendosari Blitar, by comparing the financial statements of the village unit cooperatives Bendosari with the existing rules on SAK ETAP

This study used a qualitative descriptive approach. The research was conducted through direct observation to study sites, interviews with parties related to the study of the documents under discussion in research in village cooperatives Bendosari Blitar. Data obtained in the form of a company profile, financial reports, and interviews related to the application of SAK ETAP in village cooperatives Bendosari

ETAP implementation of SFAS research undertaken in the village unit cooperatives Bendosari show that. No account chunks of purchases in financial bookkeeping KUD Bendosari. If there is a direct discounts on the purchase price to subtract. Whereas SFAS ETAP requires THAT diskun not included in the sale and purchase haga. The purpose of the cooperative reserves, distribution of net income of the current year (SHU), Number of principal savings and mandatory savings that have not been paid off, the type of donation (bound or unbound), should be disclosed in the notes to the financial statements. but in the village unit cooperatives Bendosari not disclosed in the notes to the financial statements