

ABSTRACT

Silvia Meireny. 2015, *THESIS*. Title : “*The Analysis of Arrangement of Financial Statement Based on SAK ETAP (Case Study on Koperasi Pasar Gondanglegi)*”

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This study aimed to analyze the arrangement of financial statement which was applied by Koperasi Pasar Gondanglegi (KPG) as entity engaged in savings and loans. The discussion was done by comparing between a theory proposed by IAI about Financial Accounting Standard for Entities without Public Accountability (SAK ETAP) and the implementation in KPG, also recommending some improvements toward the arrangement of financial statement in KPG based on SAK ETAP.

This study used descriptive qualitative method with case study approach. The purpose is to describe systematically about the focus of the study. The data was obtained by interviewing and evaluating some documents related to the arrangement of financial statement. Data obtained were in the form of a brief profile of KPG, job description, and forms related to transaction recording, cash book, posting ledger, financial statement, and other required documents.

The result of the study shows that in the process of implementation of the existing accounting cycle, KPG did not record the transactions in the journal entry, and journal entries to the posting ledger based on SAK ETAP and accounting cycle in general. Cooperation only came on the recapitulation stage which is trial balance and financial statement. In the implementation of arranging financial statement done by KPG in 2014 was not suitable with SAK ETAP because the financial statement was only in the form of balance, and gain-loss report. KPG presented the financial statement using only the simple accounting with recognition accounting using cash basis. The measurement done by KPG was based on nominal value from accounts provided in financial statement of KPG, and the disclosure in KPG was not suitable with SAK ETAP.