

## ABSTRACT

Fadhli, Mohammad Nashruddin. 2015. Thesis. Title: “Financial Statement Analysis Based on SAK ETAP in KSU Kencana Makmur Lamongan”.  
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It is issued by the IAI for private companies to make a good and correct the financial statement. Business entity allowed to use SAK ETAP consists of cooperatives and micro small medium enterprises (SMEs). Its authorization the cooperative is based on the. In reality, many SMEs and cooperatives have not applied SAK ETAP in making their financial statements. Therefore, the researcher conducted a financial statement analysis of KSU Kencana Makmur whether it applied SAK ETAP-based financial statement.

The research employs a qualitative study with descriptive approach explaining a certain situation systematically and the fact. It uses primary and secondary data. It employs a literature review and field studies consisting of observation, interviews and documentation.

From the research conducted by researchers shows that in a financial report applied by KSU Kencana Makmur lamongan still not in accordance with standard financial reporting sak etap , that is (1) in the balance of reporting post there are still not presented namely the tax liability. (2) in reporting on the report notes financial cooperative not yet presenting an additional look is descriptive but only provides details of the report the loss of profit. (3) on the disclosure in return for work , KSU make journal return for work on salary as the burden of debt. According to the journal is the burden should return postwork return to an obligation. Profit reports on the presentation of already present compensation with KSU Kencana Makmur right .With a financial report in accordance with SAK ETAP. (1) the company will be easier to seek additional capital from investors (2) the ease the company to see the extent to which the company has developed (3) the simplify management of cooperatives in the decision-making .