

ABSRTACT

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SAK-ETAP is a continuation of Financial Accounting Standards for Entities without Public Accountability established by the Indonesian Institute of Accountants for small and medium-sized companies. SAK-ETAP is intended for all business units, especially micro, small and medium (SMEC) in drawing up the financial statements in accordance with the standards that have been set. This research was conducted to find out how the presentation of the financial statements and how the quality of financial reporting of small medium enterprises (SMEs) with the application of SAK-ETAP-on SMEC in the city of Malang.

This research is a descriptive qualitative research with primary and secondary data. Primary data obtained from direct interviews with the SMEC. While secondary data used books and documents related to the application of SAK-ETAP. Technique of data analysis was done by a descriptive qualitative analysis that describes the object of SMEs in the form of words or statements based on data, analyse and recommend financial statements in accordance with SAK-ETAP.

The results of this study indicate that the financial statements of SMEs can be presented in accordance with SAK-ETAP previously still using simple financial records, It is based on a lack of resources who understand about the financial statements that comply with the standard. The lack of consciousness by SMEC about the importance of presentation of a financial statement that complete and appropriate standard.