

ABSTRAK

. Penelitian ini bertujuan untuk mengetahui cara penerapan laporan keuangan Koperasi dan Standar yang digunakan Koperasi Simpan Pinjam Ar-Rohmah Jawa Timur sudah termasuk atau belum dalam menerapkan standar SAK ETAP

Sumber data yang digunakan dalam penelitian ini adalah data primer, yaitu diperoleh dari wawancara yang dijawab langsung oleh narasumber dan data sekunder, yaitu sumber data yang diperoleh dari referensi buku, internet dan lain-lain. Peneliti menggunakan teknik analisa data dengan melakukan pengumpulan data berupa laporan keuangan Koperasi Simpan Pinjam Ar-Rohmah sesuai dengan tahun buku yang akan penulis teliti. Setelah terkumpulnya data, kemudian menganalisis penerapan perlakuan akun-akun yang terdapat dalam laporan keuangan tersebut, seperti penyusunan neraca dan laporan laba rugi dan juga mengenai kelengkapan atas laporan keuangannya berdasarkan SAK ETAP. Untuk mengolah data-data yang ada peneliti menggunakan analisis kualitatif.

Dari hasil analisis ini menunjukkan bahwa laporan keuangan tidak terdapat penyusutan dalam laporan neraca, dalam laba rugi tidak terdapat kewajiban membayar pajak dan tidak ditemukannya catatan atas laporan keuangan.

Kata kunci : Laporan Keuangan, SAK ETAP.

ABSTRACT

Accounting is the language of business which is a process record, classify and communicate financial data such as sales, expenses and other important financial information to management. Indonesian Institute of Accountants on 17 July, has launched ETAP accounting standards (SAK ETAP) coincide in the National Seminar on Accounting "Three Pillars of Indonesian Accounting Standards" conducted by University Brawijaya and the Indonesian Institute of Accountants. This study aims to determine how the application of financial reporting standards used Cooperatives and Credit Unions in Rural Pepe is included or not in the standard apply SAK ETAP. This research was conducted in the district of the village of Pepe.

Sources of data used in this study is primary data, which is obtained from the interview were answered directly by the interviewees and secondary data, which is the source of the data obtained from reference books, internet and others. Researchers used data analysis techniques to perform data collection in the form of financial statements in Rural Credit Unions Pepe in accordance with the author of the book carefully. After gathering the data, and then analyze the application of treatment accounts contained in the financial statements, such as the preparation of balance sheet and income statement as well as the completeness of the financial statements based on SAK ETAP. To process the data that there are researchers using qualitative analysis.

From the results of this analysis indicate that the financial statements contained no shrinkage in the balance sheet, the profit and loss there is no obligation to pay taxes and not the discovery of changes in equity and notes to the financial statements.

Keywords : Financial Statements , SAK ETAP , Cooperative