

ABSTRACT

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PRESENTATION OF FINANCIAL STATEMENTS ACCORDING TO THE FINANCIAL ACCOUNTING STANDARDS OF ENTITIES WITHOUT PUBLIC ACCOUNTABILITY (SAK ETAP) IN DARING COMPANIES (CASE STUDY ON GRIDY.ID)

Financial statements, containing balance sheet, financial statements profit or loss, statement of changes in equity, statement of cash flows statements, and notes to financial statements can be a reference in making decisions in their business. This study aims to implementing the financial accounting standards for entities without public accountability or as known as SAK ETAP on financial reporting of Gridy.id. The research method used is field survey and descriptive analysis based on primary and secondary data sourced obtained by researchers. Based on the results of interviews and analysis, financial statement of Gridy.id in 2019 is not in accordance with SAK ETAP, this is caused by limited knowledge and information regarding the application of SAK ETAP. Gridy.id's financial statement must have system with applications or software to help in preparing their financial reports in accordance with SAK ETAP. The results of the study is financial statements in accordance with SAK ETAP.

Keywords: financial statements; small and medium enterprise; SAK ETAP