

ABSTRAK

Penerapan Pernyataan Standar Akuntansi Keuangan No 27 Pada Laporan Keuangan Koperasi

Studi Kasus pada Koperasi Karyawan PT. SARI HUSADA pada periode tahun 2009

Fransiska Fenti Anrisa

NIM: 062114114

Universitas Sanata Dharma

Yogyakarta

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Tujuan Penelitian ini untuk mengetahui penerapan Pernyataan Standar Akuntansi Keuangan No 27 Pada Laporan Keuangan Koperasi pada Koperasi Karyawan PT. SARI HUSADA. Latar belakang penelitian ini adalah pentingnya penerapan Pernyataan Standar Akuntansi Keuangan No 27 pada laporan keuangan koperasi sehingga laporan keuangan menjadi *relevan*, andal, dan berdaya banding tinggi.

Jenis penelitian ini adalah studi kasus. Data diperoleh dengan melakukan wawancara, dan dokumentasi. Teknik Analisis Data yang digunakan adalah dengan mendeskripsikan data hasil penelitian dan menganalisis laporan keuangan di Koperasi Karyawan PT. SARI HUSADA.

Hasil penelitian menunjukkan bahwa secara umum Koperasi Karyawan PT. SARI HUSADA sudah menerapkan Pernyataan Standar Akuntansi Keuangan No 27 pada laporan keuangannya. Hanya ada beberapa akun yang belum sesuai dengan Pernyataan Standar Akuntansi Keuangan No 27 yakni akun perlengkapan kantor dan partisipasi bruto non anggota. Akun perlengkapan kantor belum sesuai karena dimasukkan ke pos aset tetap berwujud seharusnya perlengkapan kantor dimasukkan ke pos aset lancar. Akun partisipasi bruto non anggota belum sesuai karena partisipasi bruto merupakan kontribusi anggota, partisipasi bruto non anggota seharusnya diganti menjadi pendapatan non anggota.

ABSTRACT

The Application of Financial Accounting Standard Statement (PSAK) number 27 in Cooperative Financial Report A Case Study At PT. SARI HUSADA's Workers Cooperative Period 2009

Fransiska Fenti Anrisa

NIM: 062114114

Universitas Sanata Dharma

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This research was intended to identify the application of Statement of Financial Accounting Standard Number 27 in the financial report of PT. SARI HUSADA's Workers Cooperative. The background of this research is the importance of application of Statement of Financial Accounting Standard Number 27 in the cooperative's financial report so that the financial report becomes relevant, reliable, and highly comparative.

This research was a case study. The data were obtained from interviews and documentation. The data analysis techniques used in this research were by describing the data of the research result and analyzing the financial report in PT. SARI HUSADA's Workers Cooperative.

The research results showed that in general PT. SARI HUSADA's Workers Cooperative had applied the Statement of Financial Accounting Standard Number 27 in its financial report. There were some accounts that were not suitable with the Statement of Financial Accounting Standard Number 27, namely the office supplies and the gross

participation of nonmember. The office supplies account was incorrect because it was included in the fixed assets item. The office supplies account should be included in the current assets. The gross participation of nonmember account was incorrect because it was the member's contribution. The gross participation of nonmember should be replaced to be nonmember's income.