ABSTRAK

EVALUASI PENYUSUNAN LAPORAN KEUANGAN BERDASARKAN STANDAR AKUNTANSI KEUANGAN ENTITAS MIKRO KECIL DAN MENENGAH (SAK EMKM)

(Studi Kasus di Van Bloemen 1881)

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Laporan keuangan Usaha Mikro, Kecil, dan Menengah (UMKM) yang tidak sesuai standar akan membuat UMKM mengalami kesulitan dalam menilai kinerja usahanya. Penelitian ini bertujuan untuk mengevaluasi laporan keuangan berdasarkan Standar Akuntansi Keuangan Entitas Mikro, Kecil, dan Menengah (SAK EMKM).

Penelitian ini merupakan penelitian studi kasus dengan menggunakan pendekatan kualitatif. Pengumpulan data lapangan dilakukan melalui metode observasi, wawancara, serta dokumentasi. Data yang terkumpul kemudian dianalisis menggunakan teknik deskriptif komparatif, yaitu dengan membandingkan penyusunan laporan keuangan entitas dengan ketentuan SAK EMKM.

Hasil analisis menunjukkan penyusunan laporan keuangan belum sepenuhnya didasarkan pada SAK EMKM karena entitas hanya menyajikan laporan laba rugi tanpa laporan posisi keuangan dan Catatan atas Laporan Keuangan. Ketidaksesuaian ini disebabkan keterbatasan pemahaman staf, preferensi pemilik terhadap laporan sederhana, serta ketiadaan data historis aset. Disarankan entitas segera menyusun laporan keuangan berdasarkan SAK EMKM, menyusun kebijakan akuntansi tertulis, serta melakukan pelatihan staf dan pendataan ulang aset tetap.

Kata Kunci: Laporan Keuangan, SAK EMKM, UMKM, Studi Kasus.

ABSTRACT

EVALUATION OF FINANCIAL STATEMENT PREPARATION BASED ON FINANCIAL ACCOUNTING STANDARDS FOR MICRO, SMALL, AND MEDIUM ENTITIES (SAK EMKM)

(A Case Study at Van Bloemen 1881)

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Financial statements of Micro, Small, and Medium Enterprises (MSMEs) that are not prepared in accordance with applicable standards will cause MSMEs to experience difficulty in assessing their business performance. This study aims to evaluate financial statements based on the Financial Accounting Standards for Micro, Small, and Medium Entities (SAK EMKM).

This research is a case study using a qualitative approach. Field data were collected through observation, interviews, and documentation. The collected data were then analyzed using a descriptive comparative technique, namely by comparing the entity's financial statement preparation with the provisions of SAK EMKM.

The results of the analysis show that the preparation of the financial statements has not yet been fully based on SAK EMKM because the entity only presents an income statement without a statement of financial position and notes to the financial statements. This noncompliance is caused by the staff's limited understanding, the owner's preference for simple reports, and the absence of historical fixed asset data. It is recommended that the entity immediately prepare its financial statements in accordance with SAK EMKM, establish written accounting policies, and conduct staff training as well as a re-recording of fixed assets.

Keywords: Financial Statements, SAK EMKM, MSME, Case Study