

ANALISI PENERAPAN STANDAR AKUNTANSI KEUANGAN ENTITAS TANPA AKUNTABILITAS PUBLIK (SAK-ETAP)

(Studi Kasus Mts Al-Hidayah)

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ABSTRAK

Penelitian ini bertujuan untuk menganalisis penerapan Standar Akuntansi Keuangan Entitas Tanpa Akuntabilitas Publik (SAK-ETAP) terhadap laporan keuangan di MTs Al-Hidayah Candikuning. Penelitian menggunakan metode deskriptif kualitatif dengan teknik pengumpulan data berupa observasi, wawancara, dan dokumentasi laporan keuangan tahun ajaran 2023/2024. Hasil penelitian menunjukkan bahwa MTs Al-Hidayah belum menerapkan SAK-ETAP secara optimal. Laporan keuangan yang disusun masih bersifat sederhana, berbasis kas, dan belum memuat laporan perubahan ekuitas, arus kas, maupun catatan atas laporan keuangan. Faktor utama ketidaksesuaian disebabkan keterbatasan pemahaman teknis, sumber daya manusia, dan belum adanya pelatihan. Penelitian ini menyarankan perlunya pelatihan akuntansi, penggunaan sistem pencatatan digital, serta penguatan sistem pengendalian internal keuangan di MTs Al-Hidayah.

Kata Kunci: SAK-ETAP, laporan keuangan, madrasah, yayasan pendidikan, akuntabilitas.

***ANALYSIS OF THE IMPLEMENTATION OF FINANCIAL ACCOUNTING
STANDARDS FOR ENTITIES WITHOUT PUBLIC ACCOUNTABILITY
(SAK-ETAP)***

(Case Study of Mts Al-Hidayah)

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ABSTRACT

This study aims to analyze the application of Financial Accounting Standards for Entities Without Public Accountability (SAK-ETAP) to financial statements at MTs Al-Hidayah Candikuning. The research uses a qualitative descriptive method with data collection techniques in the form of observation, interviews, and documentation of financial statements for the 2023/2024 school year. The results of the study show that MTs Al-Hidayah has not implemented SAK-ETAP optimally. The financial statements prepared are still simple, cash-based, and do not contain reports of changes in equity, cash flow, or records of financial statements. The main factors of non-conformity are due to limited technical understanding, human resources, and lack of training. This study suggests the need for accounting training, the use of digital recording systems, and strengthening the financial internal control system at MTs Al-Hidayah.

Keywords: SAK-ETAP, financial statements, madrasah, educational foundations, accountability.