

**STUDI KASUS: EVALUASI DAMPAK PENERAPAN SAK EMKM
TERHADAP TRANSPARANSI DAN PERTANGGUNGJAWABAN
KEUANGAN**

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ABSTRAK

Penelitian ini bertujuan untuk mengevaluasi dampak penerapan Standar Akuntansi Keuangan Entitas Mikro, Kecil, dan Menengah (SAK EMKM) terhadap transparansi dan pertanggungjawaban keuangan pada Bank Sampah Kalibukbuk Bersih (KALIBER). Penelitian ini menggunakan pendekatan kualitatif dengan metode deskriptif. Data yang digunakan terdiri dari data primer dan data sekunder. Data primer diperoleh melalui wawancara dengan pengurus dan nasabah bank sampah Kalibukbuk Bersih serta pihak Dinas Lingkungan Hidup Kabupaten Buleleng. Sedangkan data sekunder diperoleh melalui dokumentasi berupa laporan keuangan dan arsip pendukung. Teknik pengumpulan data dilakukan melalui wawancara, observasi, dan dokumentasi. Hasil penelitian menunjukkan bahwa penerapan SAK EMKM memberikan dampak positif terhadap transparansi dan pertanggungjawaban keuangan pada Bank Sampah KALIBER. Transparansi keuangan meningkat yang ditandai dengan penyusunan laporan keuangan yang lebih jelas, terstruktur, dan mudah dipahami oleh pihak internal maupun eksternal, serta memudahkan proses monitoring dan evaluasi oleh Dinas Lingkungan Hidup selaku pembina Bank Sampah KALIBER. Pertanggungjawaban Keuangan juga mengalami peningkatan melalui pencatatan transaksi yang didukung oleh bukti yang lengkap, penyusunan laporan keuangan secara sistematis, serta kemampuan pengurus dalam menjelaskan kondisi keuangan kepada pihak yang berkepentingan. Namun demikian, penerapan SAK EMKM masih menghadapi kendala berupa keterbatasan pemahaman akuntansi oleh pengurus dalam penerapan standar secara optimal.

Kata-Kata Kunci: Evaluasi, SAK EMKM, Transparansi, Pertanggungjawaban, Bank Sampah

***CASE STUDY: EVALUATION OF THE IMPACT OF THE
IMPLEMENTATION OF SAK EMKM ON FINANCIAL TRANSPARENCY
AND ACCOUNTABILITY***

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ABSTRACT

This study aims to evaluate the impact of the implementation of the Financial Accounting Standards for Micro, Small, and Medium Entities (SAK EMKM) on financial transparency and accountability at the Kalibukbuk Bersih Waste Bank (KALIBER). This study employs a qualitative approach using a descriptive method. The data used consists of primary and secondary data. Primary data was obtained through interviews with the management and customers of the Kalibukbuk Bersih Waste Bank as well as officials from the Buleleng Regency Environmental Agency. Meanwhile, secondary data was obtained through documentation in the form of financial reports and supporting records. Data collection techniques included interviews, observation, and documentation. The research results indicate that the implementation of SAK EMKM has a positive impact on financial transparency and accountability at the KALIBER Waste Bank. Financial transparency has improved, as evidenced by the preparation of financial reports that are clearer, more structured, and easier to understand by both internal and external parties, and which facilitate the monitoring and evaluation process by the Environmental Agency, which serves as the supervising body for the KALIBER Waste Bank. Financial accountability has also improved through transaction recording supported by complete evidence, the systematic preparation of financial reports, and the management's ability to explain the financial condition to stakeholders. However, the implementation of SAK EMKM still faces challenges in the form of limited accounting understanding among management, hindering the optimal application of the standards.

Keywords: *Evaluation, SAK EMKM, Transparency, Accountability, Waste Bank*