

IMPLEMENTASI AKUNTANSI PIUTANG BERBASIS AKRUAL BERDASARKAN SAK ETAP PADA BUMDES SAMBANGAN

Oleh

Ida Ayu Wulan Setyari, NIM 2217051214

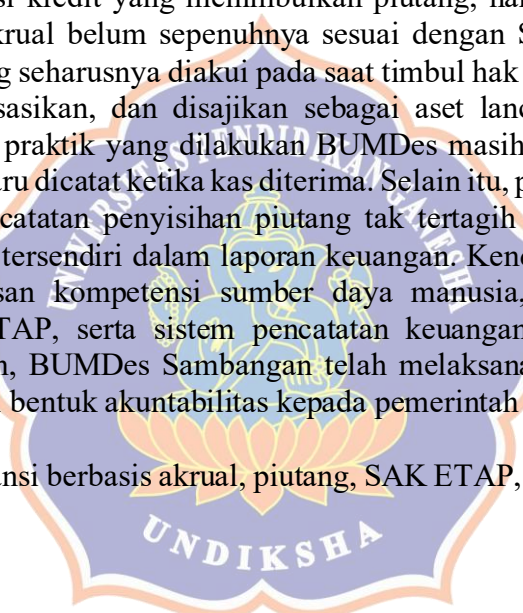
Jurusan Ekonomi dan Akuntansi

Program Studi S1 Akuntansi

ABSTRAK

Penelitian ini bertujuan untuk menganalisis implementasi akuntansi piutang berbasis akrual pada BUMDes Giri Amertha Desa Sambangan berdasarkan SAK ETAP serta kendala yang dihadapi dalam penerapannya. Penelitian ini menggunakan metode kualitatif deskriptif dengan teknik pengumpulan data melalui wawancara, observasi, dan dokumentasi. Hasil penelitian menunjukkan bahwa BUMDes Sambangan telah melakukan transaksi kredit yang menimbulkan piutang, namun penerapan akuntansi piutang berbasis akrual belum sepenuhnya sesuai dengan SAK ETAP. Berdasarkan SAK ETAP, piutang seharusnya diakui pada saat timbul hak tagih, diukur sebesar nilai yang dapat direalisasikan, dan disajikan sebagai aset lancar dalam laporan posisi keuangan. Namun, praktik yang dilakukan BUMDes masih menggunakan basis kas, sehingga piutang baru dicatat ketika kas diterima. Selain itu, pengukuran piutang belum didukung oleh pencatatan penyisihan piutang tak tertagih dan penyajiannya belum ditampilkan secara tersendiri dalam laporan keuangan. Kendala utama yang dihadapi meliputi keterbatasan kompetensi sumber daya manusia, kurangnya pemahaman mengenai SAK ETAP, serta sistem pencatatan keuangan yang masih sederhana. Meskipun demikian, BUMDes Sambangan telah melaksanakan pelaporan keuangan secara rutin sebagai bentuk akuntabilitas kepada pemerintah desa dan masyarakat.

Kata kunci: akuntansi berbasis akrual, piutang, SAK ETAP, BUMDes.



**IMPLEMENTATION OF ACCRUAL-BASED ACCOUNTS RECEIVABLE
ACCOUNTING IN ACCORDANCE WITH SAK ETAP AT BUMDES SAMBANGAN**

By

Ida Ayu Wulan Setyari, Student ID 2217051214

**Department of Economics and Accounting Undergraduate
Accounting Study Program**

ABSTRACT

This study aims to analyse the implementation of accrual-based accounts receivable accounting at the Giri Amertha Village-Owned Enterprise (BUMDes) in Sambangan Village in accordance with SAK ETAP, as well as the challenges encountered in its application. This study employs a descriptive qualitative method, with data collection techniques including interviews, observation and documentation. The results of the study indicate that BUMDes Sambangan has conducted credit transactions that have generated receivables; however, the application of accrual-based accounts receivable accounting has not yet fully complied with SAK ETAP. According to SAK ETAP, receivables should be recognised when the right to collect arises, measured at their realisable value, and presented as current assets in the statement of financial position. However, the practices employed by BUMDes still use a cash basis, meaning receivables are only recorded when cash is received. Furthermore, the measurement of receivables is not supported by the recording of provisions for uncollectible receivables, and their presentation is not shown separately in the financial statements. The main challenges faced include limited human resource capabilities, a lack of understanding of SAK ETAP, and a financial recording system that remains rudimentary. Nevertheless, BUMDes Sambangan has been carrying out financial reporting on a regular basis as a form of accountability to the village government and the community.

Keywords: *accrual-based accounting, receivables, SAK ETAP, BUMDes.*