

BINUS UNIVERSITY INTERNATIONAL

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Accounting Major

Sarjana Ekonomi Thesis

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**IMPLEMENTATION OF STANDAR AKUNTANSI KEUANGAN
UNTUK ENTITAS TANPA AKUNTABILITAS PUBLIK IN PT.
TATA CIPTA SWARA**

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Abstract

Objective. The objective of this thesis is to analyze the implementation of Standar Akuntansi Keuangan Untuk Entitas Tanpa Akuntabilitas Publik (SAK ETAP) in PT. Tata Cipta Swara's accounting process and reporting.

Method. The methods that used in this research are by observations which are retaining the financial statements and daily transaction records. The other method to done this research is by interviewing the entity's accountant and staffs.

Results. After applying the standards of SAK ETAP to the entity, there were some differences in the process of recording the transactions and reporting process of the period.

Conclusion. The implementation of SAK ETAP will give benefits for the entity. By implementing SAK ETAP, an entity will be able use financial report as an economic decision making tool.

Keywords: SAK ETAP, IFRS for SMEs, Ikatan Akuntansi Indonesia, DASB, IASB.