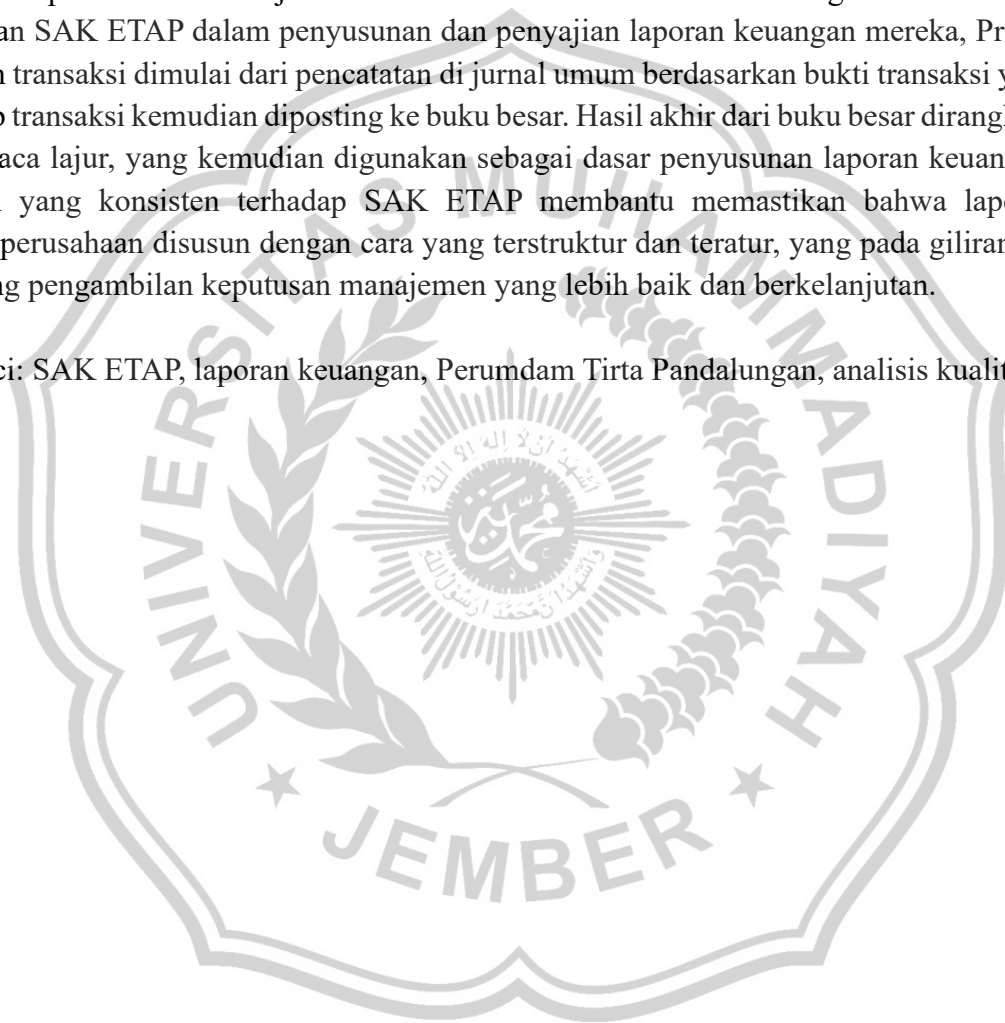


## ABSTRAK

Penelitian ini bertujuan untuk menganalisis penerapan Standar Akuntansi Keuangan Entitas Tanpa Akuntabilitas Publik (SAK ETAP) dalam penyusunan dan penyajian laporan keuangan di Perumdam Tirta Pandalungan Jember. Penelitian ini menggunakan metode deskriptif kualitatif dengan dua responden utama, yaitu Manajer Keuangan dan Pegawai yang terlibat dalam pencatatan laporan keuangan. Teknik pengumpulan data ini menggunakan teknik triangulasi sumber. Data dikumpulkan melalui wawancara dan dokumentasi, serta dianalisis menggunakan teknik analisis deskriptif.

Hasil penelitian menunjukkan bahwa Perumdam Tirta Pandalungan Jember telah menerapkan SAK ETAP dalam penyusunan dan penyajian laporan keuangan mereka, Proses pencatatan transaksi dimulai dari pencatatan di jurnal umum berdasarkan bukti transaksi yang sah. Setiap transaksi kemudian diposting ke buku besar. Hasil akhir dari buku besar dirangkum dalam neraca lajur, yang kemudian digunakan sebagai dasar penyusunan laporan keuangan. Penerapan yang konsisten terhadap SAK ETAP membantu memastikan bahwa laporan keuangan perusahaan disusun dengan cara yang terstruktur dan teratur, yang pada gilirannya mendukung pengambilan keputusan manajemen yang lebih baik dan berkelanjutan.

Kata Kunci: SAK ETAP, laporan keuangan, Perumdam Tirta Pandalungan, analisis kualitatif.



## ***ABSTRACT***

*The research results show that Perumdam Tirta Pandalungan Jember has implemented SAK ETAP in the preparation and presentation of their financial reports. The transaction recording process starts from recording in the general journal based on valid transaction evidence. Each transaction is then posted to the general ledger. The final results of the ledger are summarized in a work sheet, which is then used as the basis for preparing financial reports. Consistent application of SAK ETAP helps ensure that a company's financial reports are prepared in a structured and orderly manner, which in turn supports better and sustainable management decision making.*

*The financial report of Perumdam Tirta Pandalungan Jember for the 2022 financial year has met the provisions stipulated by SAK ETAP. The report includes five main components: balance sheet, income statement, change in equity report, cash flow statement, and Notes to Financial Statements (CALK). The preparation and presentation of these financial reports is carried out in accordance with applicable accounting standards, ensuring that the information presented is relevant, transparent and reliable. This is important not only for the company's internal interests but also for external stakeholders who need accurate information for evaluating company performance and investment decisions. Compliance with SAK ETAP also shows the company's commitment to maintaining transparency and accountability in its financial reporting.*

*Keywords: SAK ETAP, financial reports, Perumdam Tirta Pandalungan, qualitative analysis.*