

## Analisis penerapan SAK ETAP pada PT PRS = Analysis of SAK ETAP implementation on PT PRS

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### Abstrak

Laporan magang ini membahas tentang analisis kesesuaian penerapan SAK ETAP (Standar Aakuntansi Keuangan Entintas Tanpa Akuntabilitas Publik) pada laporan keuangan PT PRS. Lebih terinci lagi, laporan magang ini menganalisis kesesuaian penyusunan format 4 (empat) laporan keuangan PT PRS yaitu Laporan Neraca, Laba Rugi, Perubahan Ekuitas, dan Arus Kas serta penyajian akun aset tetap, piutang, dan pendapatan terhadap SAK ETAP dengan didukung dan dibuktikan dari hasil prosedur audit yang dilakukan auditor. Hasil pemeriksaan tentang perlakuan akuntansi berupa penyajian format laporan keuangan serta penyajian akun aset tetap, piutang, dan pendapatan yang dilakukan oleh PT PRS telah sesuai dengan SAK ETAP.

*<hr><i>This report discusses about the implementation of Indonesian Accounting Standard for Non-Publicly-Accountable Entities (SAK ETAP) on PT PRS's Financial Statement. Furthermore, this report will analyze the implementation of presentation format of four financial report of PT PRS such as balance sheets, statements of income, statements of changes in equity, and statements of cash flows. It will also discuss about the presentation for certain account (fixed asset, receivable, and revenue) if which compare with the standards that supported by the result of audit process that has been done by the auditor from KAP PQR. From the examination we can conclude that the presentation of financial statement and also the account that has done by PT PRS already in accordance with SAK ETAP.</i>*