

**Comparative analysis of financial reporting based on SAK ETAP and IFRS for SMEs of Company Y (small and medium sized enterprise) = Analisis perbandingan pelaporan keuangan berdasarkan SAK ETAP dan IFRS for SMEs untuk Perusahaan Y (usaha kecil dan menengah)**

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**Abstrak**

[<b>ABSTRAK</b><br>

Tujuan dari penelitian ini adalah untuk menemukan perbedaan dalam persiapan dan pembuatan laporan keuangan untuk Usaha Kecil dan Menengah (UKM). Ini dilakukan berdasarkan dua kerangka akuntansi keuangan yang berlaku secara umum untuk UKM, yaitu SAK ETAP dan IFRS for SMEs. Perusahaan Y dipilih sebagai objek dalam penelitian ini karena termasuk ke Usaha Menengah yang melakukan kegiatan menghasilkan dan menjual kerajinan tangan tradisional yang berlokasi di Padang, Sumatera Barat, Indonesia. Melalui analisis perbandingan yang dilakukan dalam penelitian ini, hasilnya menunjukkan bahwa perbedaan dalam persiapan dan pembuatan laporan keuangan Perusahaan Y adalah dalam pengakuan dan pengukuran metode yang digunakan untuk aset biologis dan beban bunga.

<b>ABSTRACT</b><br>

The purpose of this research is to examine the differences in the preparation and making of the financial report in Small and Medium-Sized Enterprises (SMEs). It is under two most generally accepted financial accounting frameworks for SMEs, SAK ETAP and IFRS for SMEs. Company Y was chosen as the object of this research as it is a Medium-Sized Enterprise which manufactures and sell traditional handicraft located in Padang, West Sumatera, Indonesia. Through the comparative analysis done in this research, the results have shown differences in the preparation and making of Company Y's financial report were both based on the recognition and measurement method used for biological assets and interest expenses., The purpose of this research is to examine the differences in the preparation and making of the financial report in Small and Medium-Sized Enterprises (SMEs). It is under two most generally accepted financial accounting frameworks for SMEs, SAK ETAP and IFRS for SMEs. Company Y was chosen as the object of this research as it is a Medium-Sized Enterprise which manufactures and sell traditional handicraft located in Padang, West Sumatera, Indonesia. Through the comparative analysis done in this research, the results have shown differences in the preparation and making of Company Y's financial report were both based on the recognition and measurement method used for biological assets and interest expenses.]