Development of cooperatives as a business entity that is expected to be a milestone in Indonesia's economy has some constraints, for example in terms of financial management. Presence SAK ETAP will help a little more cooperative financial management. The purpose of this study was to evaluate the application of SAK ETAP conducted by cooperative especially KPRI. The data used in this study consists of primary data and secondary data. The primary data of the results of interviews with sources KPRI while secondary data derived from the RAT in 2012 that had been deposited into the Department of Cooperatives city of Bandar Lampung. Research conducted on fifteen KPRI in the city of Bandar Lampung. The conclusion of this study is that every cooperative has made a simple accounting mutilations but not in accordance with GAAP ETAP so it needs to be done and the introduction of SAK ETAP socialization towards cooperative management in the city of Bandar Lampung.

Key Word: Accounting, SAK ETAP, Cooperative, Financial Statement.