ANALISIS SISTEM AKUNTANSI TERHADAP PENCATATAN PELAPORAN KEUANGAN PADA DINAS TENAGA KERJA, PERINDUSTRIAN DAN TRANSMIGRASI KABUPATEN KAPUAS HULU

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ABSTRAK

The results of this study indicate that the department of labor, industry and transmigration of Kapuas Hulu financial management has been able to realize financial management that includes aspects of accountability, integrated between stages of budgeting administration and accountability, as mandated by government regulation number 71 of 2010 concerning government accounting standards and minister of home affairs regulation number 59 of 2007 concerning guidelines for regional financial management. The financial statement produced particularly in 2017 consist of statement of responsibility, budget realization report, balance sheet, operation report, change in equity report, and notes to financial statements. In implementing the accounting system of financial reporting system for financial reporting in the Department of labor, industry and transmigration, Kapuas Hulu is in accordance with government regulation number 71 of 2010, but in the submission of reports, it is often not punctual every month before the 15. This is due to inadequate facilities and infrastructure, including humas resources that limited accounting skills, making it late to submit financial reports.

Keywords: analysis, recording, repording

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