ANALISIS IMPLEMENTASI PP NOMOR 71 TAHUN 2010 TENTANG STANDAR AKUNTANSI PEMERINTAHAN (SAP) BERBASIS AKRUAL PADA PEMERINTAH KABUPATEN SEKADAU

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ABSTRACT

This research attempts to better understand and analyse the implementation of government regulation no. 71 of 2010 on accrual-based government accounting standards (SAP) on the government of Sekadau Regency. This research was qualitative in nature. The data was collected through interview, observation, and documentation. The technique was carried out interactively by interviewing the participants. Meanwhile, the non-interactive technique was performed through a documentation study by analysing contents of the documents related to financial reports. Data indicated that the implementation of government regulation no. 71 of 2010 on accrual-based government accounting standards (SAP) on the government of Sekadau Regency was completely carried out. However, several accrual transactions were not recorded on the government of Sekadau Regency balance sheet in 2017 such as liabilities for workload-based additional income expenditures as much as Rp 8,211,418,115.50 and salaries payable for non-permanent employees as much as Rp 1,636,976,124.00. In addition, BPK-RI branch West Kalimantan Province made some correction towards Account Receivable (A/R) of PAD as much as Rp 331,702,191.44. A correction was also made towards short-term liabilities as much Rp 221,848,388.00 because this number should be recorded in long-term liabilities account. Government regulation no. 71 of 2010 on accrual-based government accounting standards (SAP) could provide a complete picture of the government’s financial position. Therefore, it will facilitate the government to control a financial management and help them make a decision to determine future’s plans.

Key Word: Implementation, Accounting Standard, SAP No. 71 of 2010, Accrual Based

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