

ABSTRAK

Penelitian bertujuan untuk mengetahui kesiapan Dinas Penanaman Modal dan Pelayanan Satu Pintu Terpadu Kabupaten Banyuasin Provinsi Sumatera Selatan apakah sudah menerapkan standar akuntansi pemerintah berbasis akrual. Teknik pengumpulan data dalam penelitian ini dilakukan dengan observasi, wawancara dan data sekunder berupa laporan keuangan Dinas Penanaman Modal dan Pelayanan Satu Pintu Terpadu Tahun 2014 dan Tahun 2016. Hasil penelitian menunjukkan bahwa Dinas Penanaman Modal dan Pelayanan Satu Pintu Terpadu sudah menerapkan Standar Akuntansi Berbasis Akrual sesuai dengan pada PP No. 71 tahun 2010. Hasil tersebut didukung dengan pemahaman pegawai Dinas Penanaman Modal dan Pelayanan Satu Pintu Terpadu melalui wawancara serta perbandingan antara laporan keuangan Tahun 2014 dan Tahun 2016.

Kata Kunci: standar akuntansi pemerintah, basis akrual, basis kas,
pemerintah daerah.

ABSTRACT

The research to determine the preparedness of Investment Department and Integrated One Side Service of Banyuasin Regency, South Sumatera Province, whether implemented accrual based government accounting standards. Data collection techniques in this study were conducted by observation, interviews, and secondary data in the form of financial statements of Department of Investment and Integrated One Side Service Year 2014 and 2016. The result showed that the Department of Investment and Integrated One Side Service has applied Accrual Based Accounting Standards in accordance with the PP no. 71 Year 2010. The result are supported by the understanding of the employees of the Investment Service and Integrated One Side Service through interviewed and comparison the financial of 2014 and 2016.

Keywords: government accounting standards, accrual basis, local government.