

ABSTRAK

Putri Wulandari : Efektivitas Penerapan Standar Akuntansi Pemerintahan (SAP) berbasis AkruaI di Dinas Sosial Provinsi Jawa Barat.

Penelitian ini berangkat dari permasalahan peralihan akuntansi pemerintah dari basis kas kepada basis akruaI dan terkait dengan sumber daya manusia di Dinas Sosial Provinsi Jawa Barat yang masih belum efektif dan banyaknya tantangan penerapan Standar Akuntansi Berbasis AkruaI.

Penelitian ini bertujuan untuk mengetahui dan menganalisis: (1) Strategi Penerapan Standar Akuntansi Pemerintah (SAP) berbasis AkruaI di Dinas Sosial Provinsi Jawa Barat; (2) Efektivitas penerapan Standar Akuntansi Pemerintah (SAP) berbasis AkruaI yang diindikasikan oleh sumber daya manusia, teknologi informasi, pendanaan, resistensi, komitmen pimpinan di Dinas Sosial Provinsi Jawa Barat; dan (3) Faktor Pendorong dan Penghambat Penerapan Standar Akuntansi Pemerintah (SAP) berbasis AkruaI di Dinas Sosial Provinsi Jawa Barat.

Metode penelitian yang digunakan dalam penelitian ini adalah metode deskriptif dengan pendekatan kualitatif. Pengumpulan data dilakukan melalui observasi, studi kepustakaan atau dokumentasi, dan wawancara terstruktur yang dilakukan secara langsung dengan pegawai di Dinas Sosial Provinsi Jawa Barat.

Berdasarkan hasil penelitian diperoleh bahwa strategi penerapan Standar Akuntansi Pemerintahan (SAP) berbasis AkruaI di Dinas Sosial Provinsi Jawa Barat mengacu pada 3 (tiga) hal pokok yang menjadi bahasan yaitu: (1) mengenai peningkatan Sumber Daya Manusia (SDM); (2) peningkatan sarana pendukung, (3) pelatihan dan sosialisasi yang diberikan sebelum penerapan. Efektivitas penerapan Standar Akuntansi Pemerintahan (SAP) berbasis AkruaI di Dinas Sosial Provinsi Jawa Barat diindikasikan oleh sumber daya manusia (belum efektif), teknologi informasi (cukup efektif), pendanaan (sudah efektif), Resistensi (sudah efektif) komitmen pimpinan (sudah efektif). Dan terdapat faktor pendorong dan penghambat dalam penerapan SAP basis AkruaI ini.

Kata kunci : Penerapan Standar Akuntansi Pemerintahan Berbasis AkruaI

ABSTRACT

Putri Wulandari: The Effectiveness of Accrual Accounting Standards of Government Accounting (SAP) in the Social Agency of West Java Province.

This study departs from the problems of government accounting transition from cash base to accrual base and related to human resources in Social Agency of West Java Province is still not effective and many challenges in implementation of Accrual Based Accounting Standards.

This study aims to know and analyze: (1) Implementation Strategy of Government Accounting Standards (SAP) Accrual based in Social Agency of West Java Province; (2) The effectiveness of implementationion Government Accounting Standards (SAP) indicated by technology, funding, resistance, leadership commitment in Social Agency of West Java Province; and (3) Driving Factors and Inhibitors of Implementation of Government Accounting Standards (SAP) Accrual Based in the Social Agency of West Java Province.

The research method used in this research is descriptive method with qualitative approach. Data collection is done through observation, literature study or documentation, and structured interviews conducted directly with employees in the Social Agency of West Java Province.

Based on the result of research, it is found that the strategy of Government Accounting Standards (SAP) Accrual based in Social Service of West Java Province refers to 3 (three) main subjects that are discussed: (1) on the improvement of Human Resources (HR); (2) improvement of supporting facilities, (3) training and socialization provided prior to implementation. The effectiveness of the implementation of Accrual Based Government Accounting Standards (SAP) in the Social Service of West Java Province is indicated by human resources (not yet effective), information technology (effective enough), funding (effective), Resistance (effective) . And there are propulsion and inhibiting factors in the adoption of this SAP basis of Accrual.

Keynote : The Effectiveness of Accrual Accounting Standards of Government Accounting