

ABSTRAK

Rafi Drajat Mukti : Efektivitas Penerapan Standar Akuntansi Pemerintahan (SAP) berbasis AkruaI di Sekretariat DPRD Kabupaten Cianjur.

Penelitian ini berangkat dari permasalahan peralihan akuntansi pemerintah dari basis kas kepada basis akrual dan terkait dengan sumber daya manusia di Sekretariat DPRD Kabupaten Cianjur yang masih belum efektif dan banyaknya tantangan penerapan Standar Akuntansi Berbasis AkruaI.

Penelitian ini bertujuan untuk mengetahui dan menganalisis: (1) memahami efektivitas penerapan Standar Akuntansi Pemerintahan (SAP) berbasis akrual yang diindikasikan oleh Sumber Daya Manusia; (2) memahami efektivitas penerapan Standar Akuntansi Pemerintahan (SAP) berbasis akrual yang diindikasikan oleh teknologi informasi; (3) memahami dan mengetahui efektivitas dan efisiensi penggunaan dana dalam optimalisasi penerapan Standar Akuntansi Pemerintahan (SAP) berbasis AkruaI; (4) memahami dan mengetahui respon dan pandangan atau yang dirasakan pegawai setelah ditetapkan dan pengimplementasian Standar Akuntansi Pemerintahan (SAP) berbasis AkruaI; (5) memahami dan mengetahui bagaimana komitmen setiap pegawai terhadap penerapan Standar Akuntansi Pemerintahan (SAP) berbasis AkruaI yang menjadi hal mutlak untuk diterapkan di Sekretariat DPRD Kabupaten Cianjur.

Metode penelitian yang digunakan dalam penelitian ini adalah jenis deskriptif dengan pendekatan kualitatif. Pengumpulan data dilakukan melalui observasi, studi kepustakaan atau dokumentasi, dan wawancara terstruktur yang dilakukan secara langsung dengan pegawai di Sekretariat DPRD Kabupaten Cianjur.

Berdasarkan hasil penelitian diperoleh bahwa strategi penerapan Standar Akuntansi Pemerintahan (SAP) berbasis AkruaI di Sekretariat DPRD Kabupaten Cianjur 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 selama penerapan. Efektivitas penerapan Standar Akuntansi Pemerintahan (SAP) berbasis AkruaI di Sekretariat DPRD Kabupaten Cianjur 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 : Efektivitas, Penerapan, Standar Akuntansi

ABSTRACT

Rafi Drajat Mukti: The Effectiveness of the Implementation of Accrual-based Government Accounting Standards (SAP) in the Cianjur Regency DPRD Secretariat.

This research departs from the problem of shifting government accounting from a cash basis to an accrual basis and is related to human resources in the Cianjur Regency DPRD Secretariat which is still ineffective and the many challenges of implementing Accrual-Based Accounting Standards.

This study aims to know and analyze: (1) understand the effectiveness of the application of accrual-based Government Accounting Standards (SAP) indicated by Human Resources; (2) understand the effectiveness of the application of accrual-based Government Accounting Standards (SAP) indicated by information technology; (3) understand and know the effectiveness and efficiency of the use of funds in optimizing the application of Accrual-based Government Accounting Standards (SAP); (4) understand and know the responses and views or felt by employees after the establishment and implementation of Accrual-based Government Accounting Standards (SAP); (5) understand and know how committed each employee is to the implementation of Accrual-based Government Accounting Standards (SAP) which is absolutely necessary to be applied in the Cianjur Regency DPRD Secretariat.

The research method used in this study is a descriptive type with a qualitative approach. Data collection is carried out through observation, literature or documentation studies, and structured interviews conducted directly with employees at the Cianjur Regency DPRD Secretariat.

Based on the results of the study, it was obtained that the strategy of implementing Accrual-based Government Accounting Standards (SAP) at the Cianjur Regency DPRD Secretariat refers to 3 (three) main things that are discussed, namely: (1) regarding the improvement of Human Resources (HR); (2) improvement of supporting facilities, (3) training and socialization provided before implementation. The effectiveness of the implementation of Accrual-based Government Accounting Standards (SAP) in the Cianjur Regency DPRD Secretariat is indicated by human resources (not yet effective), information technology (quite effective), funding (already effective), resistance (already effective) leadership commitment (already effective). And there are driving and inhibiting factors in the application of SAP on this Accrual basis.

Keywords : Effectiveness, Applicability, Accounting Standards