

Analisis penerapan basis kas menuju akrual dalam upaya persiapan menerapkan akuntansi pemerintah berbasis akrual pada kementerian lembaga studi kasus di badan pendidikan dan pelatihan energi dan sumber daya mineral = Analysis of the application of cash towards accrual basis in order to preparation to apply the accrual basis government accounting on ministries institutions case study on the education and training agency for energy and mineral resources

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Abstrak

Tesis ini membahas penerapan basis Kas Menuju Akrual pada laporan keuangan Badan Diklat ESDM dalam upaya persiapan menerapkan basis akrual laporan keuangan Badan Diklat ESDM. Penelitian ini adalah penelitian kualitatif deskriptif terhadap akun-akun dalam laporan keuangan Badan Diklat ESDM, yaitu Penyisihan Piutang Tidak Tertagih, Persediaan, Akumulasi Penyusutan, Utang Kepada Pihak Ketiga, dan Pendapatan Diterima Di Muka yang telah menerapkan basis akrual di Neraca tetapi masih ada beberapa kesalahan dalam penerapan basis akrual. Hasil penelitian menyarankan bahwa Badan Diklat ESDM harus menyiapkan konversi basis Kas Menuju Akrual menjadi basis akrual dengan cara inventarisasi atau konversi laporan yang sudah ada, meliputi Laporan Saldo Anggaran Lebih Awal, Neraca Awal, dan Laporan Perubahan Ekuitas

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This thesis discusses the application of Cash Towards Accrual basis on the financial report of the Agency for Mineral Resources in implementing the accrual basis financial report the Agency for Mineral Resources. This research is a descriptive qualitative study of accounts in the financial statements the Agency for Mineral Resources, that is allowance for doubtful account, inventory, accumulated depreciation, debts to third parties, and unearned revenues which have implemented accrual basis in the balance sheet but there are still some mistakes in the implementation of the accrual basis. Results of the study suggest that the Agency for Mineral Resources should prepare a conversion of Cash Towards Accrual basis to be Accrual basis by an inventory or conversion of existing reports, including Statement of Changes in Budget Surplus Beginning, Beginning Balance Sheet, and Statement of Changes in Equity