

Analisis penerapan akuntansi piutang tuntutan ganti rugi Pemerintah Provinsi DKI Jakarta dan kesesuaiannya dengan sap berbasis kas menuju akrual (studi kasus BPKD Provinsi DKI Jakarta = Analysis of accounting application of torts claim receivable in local government of DKI Jakarta and its compliance with the government accounting standard cash toward accrual case (study BPKD Local Government of DKI Jakarta)

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Abstrak

Penelitian ini membahas mengenai penerapan akuntansi Piutang Tuntutan Ganti Rugi (TGR) Pemerintah Provinsi DKI Jakarta yang meliputi pengakuan, pengukuran, penyajian, dan pengungkapan serta kesesuaiannya dengan SAP berbasis kas menuju akrual. Selain itu juga dibahas mengenai analisis penyisihan Piutang TGR tidak tertagih serta efektivitas Pemerintah Provinsi DKI Jakarta dalam mengelola Piutang TGR. Penelitian ini merupakan penelitian kualitatif dengan pendekatan studi kasus. Hasil penelitian menyatakan bahwa pengakuan dan penyajian Piutang TGR belum sesuai dengan SAP berbasis kas menuju akrual, sedangkan untuk pengukuran dan pengungkapan Piutang TGR telah memenuhi ketentuan dalam SAP berbasis kas menuju akrual kecuali pengungkapan mengenai penjelasan penyelesaian Piutang TGR. Selain itu didapati bahwa pengelolaan Piutang TGR Pemerintah Provinsi DKI Jakarta belum efektif. Pemerintah Provinsi DKI Jakarta sebaiknya melakukan perbaikan atas pengakuan, penyajian, dan pengungkapan Piutang TGR agar sesuai dengan ketentuan dalam SAP berbasis kas menuju akrual serta memperbaiki upaya penagihan Piutang TGR.

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This study discuss about the accounting application of Torts Claim Receivable in Local Government of DKI Jakarta which include the recognition, measurement, presentation, disclosure, and its compliance with the Government Accounting Standard, cash toward accrual. This study also analysis the allowance for doubtful accounts for Torts Claim Receivable and effectiveness of Local Governments of DKI Jakarta in managing its Torts Claim Receivable. This study is a qualitative case study approach. The study states that the recognition and presentation of its Torts Claim Receivable are not in accordance with the Government Accounting Standard, cash toward accrual. Meanwhile the measurement and disclosure have complied with the Government Accounting Standard, cash toward accrual except the explanation of Torts Claim Receivable settlement. In addition, it was found that the management of Torts Claim Receivable have yet effective. The Local Government of DKI Jakarta suppose to improve the recognition, presentation, and disclosure of its Torts Claim Receivable to conform with Government Accounting Standard, cash toward accrual and improve the collection.