

# Analisis penerapan standar akuntansi pemerintah berbasis akrual atas pendapatan perpajakan di Kementerian Keuangan = Analysis of accrual based government accounting standard implementation on tax revenue in the Ministry of Finance

Radhika Hartami Putri, author

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## Abstrak

Penelitian ini bertujuan untuk mengetahui perbedaan perlakuan akuntansi atas pendapatan perpajakan antara sebelum dengan sesudah diberlakukannya Standar Akuntansi Pemerintah Berbasis Akrual di Kementerian Keuangan. Disamping itu, penelitian ini dimaksudkan untuk mengetahui permasalahan yang dihadapi Kementerian Keuangan dalam usahanya menerapkan Standar Akuntansi Pemerintah Berbasis Akrual. Metode penelitian ini adalah penelitian kualitatif dengan pendekatan studi kasus. Perbedaan perlakuan akuntansi dinilai dari kombinasi antara titik pengakuan, dokumen sumber, dan teknologi sistem informasi. Permasalahan yang dihadapi dinilai dari pelatihan pegawai, kebutuhan teknologi sistem informasi, komitmen pimpinan, biaya konversi, dan nilai yang diharapkan dari laporan keuangan.

Hasil penelitian menunjukkan bahwa Perbedaan ada pada titik pengakuan pendapatan perpajakan yang didasarkan dengan dokumen sumber dimana basis kas menuju akrual diakui melalui setoran dan basis akrual melalui setoran dan ketetapan. Teknologi sistem informasi telah menyesuaikan dengan basis akrual namun masih by adjustment. Permasalahan utama terletak kepada SDM yang belum terlatih dan terlalu sering berganti karena pola mutasi.

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This study aims to determine differences in accounting treatment of tax revenue between before and after the enactment of Accrual Based Government Accounting Standards in the Ministry of Finance. In addition, this study is intended to find out the problems faced by the Ministry of Finance and its efforts to apply Accrual Based Government Accounting Standards.

This research method is qualitative research with case study approach. Differences in the accounting treatment are assessed by combination amongst points of recognition, source documents, and information systems technology. The problems faced are judged by employee training, the needs of information technology systems, management commitment, conversion costs, and the expected value of the financial statements.

The results showed that differences exist at the point of tax revenue recognition is based with the source document where the cash towards accrual basis recognized through the deposit and accrual basis through the deposit and statutes. Technology information system adapted to the accrual basis but still by adjustment method. The main problem lies to the untrained human resources and too often changed because of the pattern of mutations.