



ACCOUNTING DEPARTMENT
ECONOMIC FACULTY
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THESIS

“ANALYSIS THE PROCESS OF PREPARATION FINANCIAL
STATEMENTS IN THE LOCAL GOVERNMENT INSTITUTION”
(Empirical study in Local Government Work Unit (SKPD) X, Padang city)

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(Empirical Study in Local Government Work Unit (SKPD) X, Padang City)”**

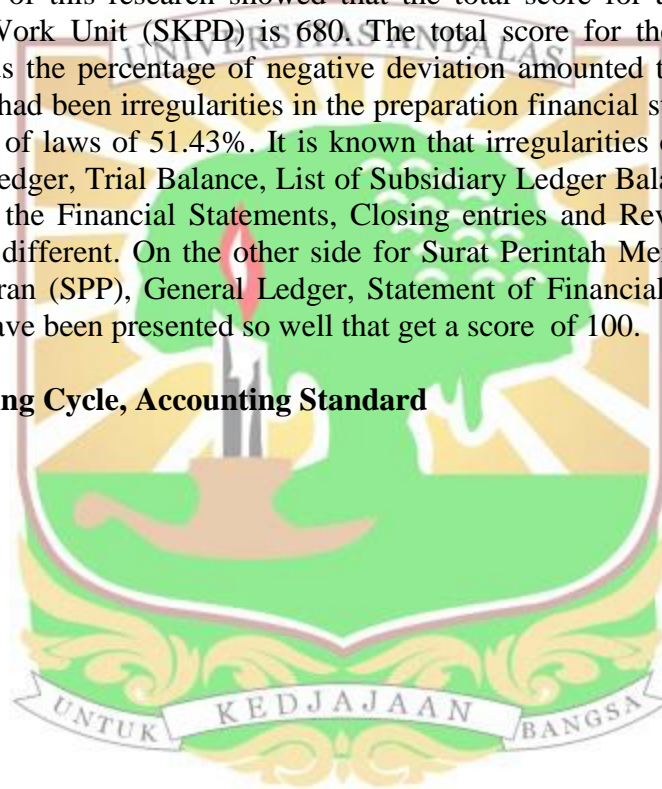
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ABSTRACT

This research is descriptive qualitative research. The obtained data is primary data. The data obtained directly from Local Government Work Unit (SKPD) X in the form of documents required. The results of this research showed that the total score for accounting practices by Local Government Work Unit (SKPD) is 680. The total score for theory was 1,400 with a deviation of -720 thus the percentage of negative deviation amounted to 51.43%, so it can be interpreted that there had been irregularities in the preparation financial statements in accordance with the theory/basic of laws of 51.43%. It is known that irregularities occurred in the General Journal, Subsidiary Ledger, Trial Balance, List of Subsidiary Ledger Balance, Adjusting Entries, Worksheet, Notes to the Financial Statements, Closing entries and Reversing entries with the deviation rate that is different. On the other side for Surat Perintah Membayar (SPM) & Surat Permintaan Pembayaran (SPP), General Ledger, Statement of Financial Position, Statement of Budget Realization have been presented so well that get a score of 100.

Keywords: Accounting Cycle, Accounting Standard



ABSTRAK

Penelitian ini merupakan penelitian deskriptif kualitatif. Data yang diperoleh adalah data primer. Data yang diperoleh langsung dari Satuan Kerja Pemerintah Daerah (SKPD) X dalam bentuk dokumen yang diperlukan. Hasil penelitian ini menunjukkan bahwa total skor untuk praktik akuntansi oleh Satuan Kerja Pemerintah Daerah (SKPD) adalah 680. Total skor untuk teori adalah 1.400 dengan deviasi sebesar -720 sehingga persentase deviasi negatif sebesar 51,43%, sehingga dapat diartikan bahwa telah terjadi penyimpangan dalam praktik akuntansi sesuai dengan teori / dasar hukum 51,43%. Hal ini diketahui bahwa penyimpangan terjadi di Jurnal Umum, Buku Besar Pembantu, Neraca Saldo, List of Subsidiary Ledger Balance, Jurnal Penyesuaian, Worksheet, Catatan atas Laporan Keuangan, Jurnal Penutup dan Jurnal Balik dengan tingkat deviasi yang berbeda. Di sisi lain untuk Surat Perintah Membayar (SPM) & Surat Permintaan Pembayaran (SPP), General Ledger, Laporan Posisi Keuangan, Laporan Realisasi Anggaran telah disajikan dengan baik sehingga mendapatkan skor 100.

Kata kunci: Siklus Akuntansi, Standar Akuntansi

