



**DEPARTEMEN AKUNTANSI  
FAKULTAS EKONOMI DAN BISNIS  
UNIVERSITAS ANDALAS**

**SKRIPSI**

**EVALUASI IMPLEMENTASI AKUNTANSI PENDAPATAN PAJAK  
PADA PEMERINTAH PROVINSI SUMATERA BARAT**  
*(Analisis Laporan Keuangan Badan Pendapatan Daerah Provinsi Sumatera  
Barat Tahun 2022–2024)*

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*Diajukan untuk Memenuhi Sebagian dari Syarat-Syarat Guna  
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| <p align="center"> <b>EVALUASI IMPLEMENTASI AKUNTANSI PENDAPATAN PAJAK<br/> PADA PEMERINTAH PROVINSI SUMATERA BARAT</b><br/> <i>(Analisis Laporan Keuangan Badan Pendapatan Daerah Provinsi Sumatera Barat Tahun 2022–2024)</i><br/> Skripsi Oleh: Alisha Shafira Abrar<br/> Dosen Pembimbing: Dr. Hamdani, MM., M.Si., Ak., CA </p> <p align="center"><b>ABSTRACT</b></p> <p> <i>This study aims to evaluate the implementation of tax revenue accounting in the Provincial Government of West Sumatra during the period 2022–2024, with a focus on recognition, measurement, presentation, and disclosure processes, as well as their compliance with the accrual-based Government Accounting Standards (SAP). This research employs a descriptive qualitative approach. Data were collected through in-depth interviews, document review, and observation. The results indicate that, although the Provincial Government of West Sumatra has formally adopted the accrual accounting system, several inconsistencies remain in the recognition, measurement, presentation, and disclosure of regional tax revenues. This is evident from the fluctuating realization of tax revenue, which declined in 2023 and 2024 compared to 2022, as well as limitations in human resources, information system infrastructure, and data accuracy. This evaluation emphasizes the importance of improving the quality of recording, reporting, and internal control to ensure that the management of locally generated revenue (PAD) is more accountable, transparent, and aligned with the principles of good public financial governance.</i> </p> <p> <b>Keywords:</b> <i>Government Accounting, Regional Tax Revenue, Government Accounting Standards, West Sumatra</i> </p> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                      |                     |