

Procedure for Compiling Consolidated Reports at the Badan Pendapatan, Pengelolaan Keuangan dan Aset Daerah of Sampang Regency

ABSTRACT

The Consolidated Report on the local government as a reporting entity includes the financial statements of all accounting entities including the financial statements of the Public Service Agency/Regional Public Service Agency. The presentation of this consolidated report is very important, considering that this consolidated report is used to describe the overall financial condition of the region. To prepare consolidated financial statements, Government Accounting Standards (SAP) are needed as a reference, especially in the preparation of consolidated financial reports for the Regional Revenue, Financial and Asset Management Agency (BPPKAD) of Sampang Regency. Therefore, it is necessary to pay serious attention to SKPD entities in preparing the financial statements of each entity. Because the Regional Revenue, Financial and Asset Management Agency (BPPKAD) of Sampang Regency operates as 2 entities, namely an accounting entity and a reporting entity, this is an interesting background for this research.

Researcher used descriptive analysis method in which data is taken through interviews and documentation and then processed into a coherent sentence so that it can be understood by the reader. The results of this study are the Regional Revenue, Financial and Asset Management Agency (BPPKAD) of Sampang Regency in terms of preparing the Consolidated Report in accordance with Government Accounting Standards (SAP). The researcher uses a descriptive analysis method where data is taken through interviews and documentation and then processed into sentences coherent so that it can be understood by the reader. The results of this study are the Regional Revenue, Financial and Asset Management Agency (BPPKAD) of Sampang Regency in terms of preparing the Consolidated Report in accordance with Government Accounting Standards (SAP).

Keywords : Consolidated Reports, Government Accounting Standards

Prosedur Penyusunan Laporan Konsolidasi pada Badan Pendapatan, Pengelolaan, Keuangan dan Aset Daerah Kabupaten Sampang

ABSTRAK

Laporan Konsolidasi pada pemerintah daerah sebagai entitas pelaporan mencakup laporan keuangan semua entitas akuntansi termasuk laporan keuangan Badan Layanan Umum/Badan Layanan Umum Daerah. Penyajian laporan konsolidasian ini sangat penting, mengingat laporan konsolidasian ini digunakan untuk menggambarkan kondisi keuangan daerah secara menyeluruh. Untuk menyusun laporan keuangan konsolidasi diperlukan Standar Akuntansi Pemerintah (SAP) menjadi acuan, terutama dalam penyusunan laporan keuangan konsolidasi Badan Pendapatan, Pengelolaan Keuangan dan Aset Daerah (BPPKAD) Kabupaten Sampang. Maka dari itu, perlu diperhatikan serius bagi entitas SKPD dalam penyusunan laporan keuangan masing – masing entitasnya. Karena Badan Pendapatan, Pengelolaan Keuangan dan Aset Daerah (BPPKAD) Kabupaten Sampang bergerak sebagai 2 entitas yaitu entitas akuntansi dan entitas pelaporan, hal ini menarik menjadi latar belakang penelitian ini.

Peneliti menggunakan metode analisis deskriptif di mana data diambil melalui wawancara dan dokumentasi kemudian diolah menjadi kalimat yang padu sehingga dapat dipahami oleh pembaca. Hasil dari penelitian ini adalah Badan Pendapatan, Pengelolaan Keuangan dan Aset Daerah (BPPKAD) Kabupaten Sampang dalam segi penyusunan Laporan Konsolidasi telah sesuai dengan Standar Akuntansi Pemerintah (SAP).

Kata Kunci : Laporan Konsolidasi, Standar Akuntansi Pemerintah