

Abstract

The purpose of this study was to analyze the implementation of accounting standards on the financial statements of PTN BLU (State University Public Service Agency) X. Accounting standards consist of SAK (Financial accounting system), SAP (government accounting standards), Permendikbud (Regulation of Minister of Education and Culture) of 2013, and PMK (Regulation of Minister of Finance) 76 of 2008. This analysis used two basic assessments that refer to the four accounting standards which are divided into general assessment basis and special assessment basis. The general assessment basis consists of basic principles, qualitative characteristics, accounting basis, and reporting format. The special assessment basis consists of definitions, classifications, recognition, measurement, presentation, and disclosure. The special assessment basis is analyzed its implementation on 10 accounts of financial statements components of PTN BLU X consisting of cash, investments, receivables, inventories, fixed assets, other assets, liabilities, equity, income and expenses. The research model was conducted by analyzing the documentation and interview data as tools for the addition of information. Furthermore, conclusion was made from the analysis results, by showing the existing limitations and providing improvement suggestions to PTN BLU X. The results showed that in general the financial statements of PTN BLU X has fulfill the accounting basis, fulfill the qualitative characteristics, and highly fulfill the basic principles and reporting format, and specifically fulfill the SAK (70%), fulfill the Permendikbud (71%), highly fulfill the SAP (83%), and fulfill the PMK (75%)

Keywords: Public Service Agency, BLU Financial Statement, Accounting Standard, SAK, SAP

Intisari

Tujuan dari penelitian ini adalah untuk menganalisis penerapan standar akuntansi pada laporan keuangan PTN BLU X. Standar akuntansi terdiri dari SAK, SAP, Permendikbud tahun 2013, dan PMK 76 tahun 2008.

Analisis ini menggunakan dua dasar penilaian yang mengacu kepada keempat standar akuntansi yang terbagi menjadi dasar penilaian umum dan dasar penilaian khusus. Dasar penilaian umum terdiri dari prinsip dasar, karakteristik kualitatif, basis akuntansi, dan format pelaporan. Dasar penilaian khusus terdiri dari definisi, klasifikasi, pengakuan, pengukuran, penyajian, dan pengungkapan. Dasar penilaian khusus tersebut dianalisis penerapannya pada 10 akun komponen laporan keuangan PTN BLU X yang terdiri dari kas, investasi, piutang, persediaan, aset tetap, aset lainnya, kewajiban, ekuitas, pendapatan, dan beban/ biaya.

Model penelitian dilakukan dengan menganalisis data dokumentasi dan wawancara sebagai alat untuk penambahan informasi. Selanjutnya, dari hasil analisis dibuatlah suatu kesimpulan, dengan menunjukkan keterbatasan yang ada dan menunjukkan saran-saran perbaikan kepada PTN BLU X.

Hasil penelitian menunjukkan bahwa secara umum laporan keuangan PTN BLU X sudah memenuhi basis akuntansi, memenuhi karakteristik kualitatif, dan sangat memenuhi prinsip dasar dan format pelaporan, serta secara khusus memenuhi SAK (70%), memenuhi Permendikbud (71%), sangat memenuhi SAP (83%), dan memenuhi PMK (75%)

Kata Kunci: Badan Layanan Umum, Laporan Keuangan BLU, Standar Akuntansi, SAK, SAP