

ABSTRAK

**PERBEDAAN PEMAHAMAN STANDAR AKUNTANSI
PEMERINTAHAN (SAP) BERBASIS AKRUAL PADA
PEGAWAI KEUANGAN BADAN DAN DINAS DI
PEMERINTAH KOTA PALANGKARAYA**

(Studi pada Organisasi Perangkat Daerah Kota Palangka Raya, Kalimantan Tengah)

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Penelitian ini bertujuan untuk menganalisis: perbedaan pemahaman pemahaman standar akuntansi pemerintahan (SAP) berbasis akrual pada pegawai keuangan badan dan dinas berdasarkan tingkat pendidikan, bidang pendidikan (akuntansi dan non akuntansi, masa kerja, pelatihan, dan jabatan.. Populasi dalam penelitian ini adalah seluruh pegawai keuangan di dinas dan badan Kota Palangka Raya. Jumlah responden sebanyak 125 orang.

Penelitian ini termasuk penelitian komparatif dengan pendekatan kuantitatif. Metode analisis data penelitian ini menggunakan *one way way analysis of variance (ANOVA)* dan *independent sample t-test*. Pengujian hipotesis menggunakan program *SPSS 22 for windows*.

Hasil pengujian hipotesis menunjukkan: terdapat perbedaan pemahaman standar akuntansi pemerintahan (SAP) berbasis akrual pada pegawai keuangan badan dan dinas berdasarkan tingkat pendidikan, bidang pendidikan (akuntansi dan non akuntansi), masa kerja, dan pelatihan. Namun tidak terdapat perbedaan pemahaman standar akuntansi pemerintahan (SAP) berbasis akrual pada pegawai keuangan berdasarkan jabatan.

Kata kunci: standar akuntansi pemerintahan, akrual, tingkat pendidikan, bidang pendidikan (akuntansi dan non akuntansi, masa kerja, pelatihan, jabatan.

ABSTRACT

***DIFFERENCES UNDERSTANDING GOVERNMENT
ACCOUNTING STANDARDS (SAP) ACCRUALS BASIS ON
FINANCIAL EMPLOYEES OF AGENCY AND OFFICE IN
GOVERNMENT PALANGKA RAYA CITY***

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The purpose of this research is to analyze the differences of understanding about Government Accounting Standards accrual basic from the perspective of the level of education, field of education (accounting and non accounting), work experience, training, and occupation. The population of this research is all financial employees in office and agency in Palangka Raya city. The respondents of this research are 125 people.

This research is a comparative research with a quantitative approach. The method of data analysis is one way anova and independent sample t-test. The hypothesis testing uses SPSS 22 program for windows.

The test result shows that there are different understandings of Government Accounting Standards accrual basic of financial employee based on the level of education, field of education (accounting and non accounting), work experience, training. But there are not different understandings of Government Accounting Standards accrual basic of financial employee based on the occupation.

Keywords: government accounting standards, accrual, level of education, field of education (accounting and non accounting), work experience, training, occupation.