

## **ANALISIS SISTEM DAN PROSEDUR KEBIJAKAN AKUNTANSI PADA BIRO HUKUM SETDA PROVINSI KALIMANTAN BARAT**

### **ABSTRAK**

Penelitian ini bertujuan untuk menganalisis kesesuaian peraturan kebijakan akuntansi yang mencakup sistem dan prosedur akuntansi pada Biro Hukum Setda Provinsi Kalimantan Barat. Teknik pengumpulan data dilakukan dengan observasi dan wawancara mendalam pada pegawai dari bagian keuangan SKPD Biro Hukum Setda Provinsi Kalimantan Barat. Hasil pengumpulan data dianalisis dengan metode kualitatif.

Hasil penelitian menunjukkan bahwa sistem dan prosedur di SKPD Biro Hukum Setda Provinsi Kalimantan Barat belum sesuai dengan Peraturan Gubernur Kalimantan Barat Nomor 15 tahun 2014 Tentang Kebijakan Akuntansi Berbasis Akrua, karena dalam sistem pencatatan laporan keuangannya masih menggunakan basis kas serta prosedur akuntansi di Biro Hukum perlu disempurnakan agar sesuai dengan Peraturan Gubernur Kalimantan Barat Nomor 15 Tahun 2014.

Kata kunci:

Akuntansi, akrua, basis, kebijakan, prosedur, sistem

ANALYSIS OF SYSTEM AND PROCEDURE FOR ACCOUNTING POLICY AT  
THE LAW FIRM OF PROVINCIAL SECRETARIAT OF WEST KALIMANTAN PROVINCE

ABSTRACT

The research aimed to analyze conformity of accounting policy regulatory which includes system and procedure for accounting at the law firm of provincial secretariat of West Kalimantan. The data was collected by using observing and interviewing staff of finance of Work Unit Office of law firm of provincial secretariat of West Kalimantan. The data was then analyzed by using qualitative methodology.

The research finding showed that system and procedure in Work Unit Office of law firm of provincial secretariat of West Kalimantan were not in line with regulation of West Kalimantan governor number 15 year 2014 about Accrual-based accounting policies, because its financial report still applied cash-based and the accounting procedure in the law firm needed to be regenerated according to regulation of West Kalimantan governor number 15 year 2014.

Key words: Accounting, Accrual, Policy, Procedure, System

