

ABSTRAK

Dewi Lestari. 2022. Analisis Sistem Akuntansi Penerimaan Kas Pada Badan Pengelola Pajak Dan Retribusi Daerah Kabupaten OKU Timur. Skripsi. Program Studi Akuntansi, Fakultas Ekonomi Dan Bisnis. Universitas Baturaja. Pembimbing 1: Hasiatul Aini, S.E., M.Si., Pembimbing II: Yulitiawati, S.E., M.Si.

Tujuan dalam penelitian ini adalah untuk mengetahui Sistem Akuntansi Penerimaan Kas pada Badan Pengelola Pajak dan Retribusi Daerah Kabupaten OKU Timur. Metode penelitian yang digunakan adalah kualitatif. Tehnik pengumpulan data yang digunakan adalah observasi, wawancara, dokumentasi dan triangulasi. Tehnik analisis data yang digunakan adalah pengumpulan data, reduksi data, penyajian data dan penarikan kesimpulan. Berdasarkan analisis Sistem akuntansi penerimaan kas pada Badan Pengelola Pajak Dan Retribusi Daerah Kabupaten OKU Timur secara umum telah sesuai dengan permendagri No. 77 Tahun 2020 tentang Pedoman Teknis Pengelolaan Keuangan Daerah. Akan tetapi secara khusus penerimaan pendapatan tidak melalui rekening bendahara penerimaan/bendahara pembantu secara non tunai telah mengalami perubahan yaitu melalui kas daerah Pemerintah Kabupaten OKU Timur. perubahan tersebut dilakukan untuk mengantisipasi terjadinya kecurangan pada bendahara penerimaan kas. Adapun saran yang dapat penulis sampaikan adalah diharapkan kepada pimpinan Badan Pengelola Pajak Dan Retribusi Daerah Kabupaten OKU Timur agar rutin membuat pelatihan teknis kepada para pegawai agar pelaksanaan penerimaan kas semakin hari semakin berkembang sesuai dengan peraturan yang telah dibuat oleh pemerintah. Terutama dalam melakukan pencatatan sampai dengan pembuatan laporan agar mengatasi masalah yang sering terjadi.

Kata-kata kunci : Analisis, Sistem Akuntansi, Penerimaan Kas

ABSTRACT

Dewi Lestari. 2022. The Analysis of the Cash Receipt Accounting System at the Regional Tax and Levy Management Agency of East OKU Regency. Accounting Study Program, Faculty of Economics and Business. Baturaja University. This research was under the guidance of Hasiatul Aini, S.E., M.Si., and Yulitiawati, S.E., M.Si

The purpose of this study was to determine the Cash Receipt Accounting System at the Regional Tax and Levy Management Agency of East OKU Regency. The research method used was qualitative. Data collection techniques used were observation, interviews, documentation and triangulation. The data analysis technique used was data collection, data reduction, data presentation and conclusion drawing. Based on the analysis of the accounting system for cash receipts at the Regional Tax and Levy Management Agency of East OKU Regency in general, it was in accordance with Minister of Home Affairs No. 77 of 2020 concerning Technical Guidelines for Regional Financial Management. However, in particular, non-cash revenue receipts had undergone changes, namely through the regional treasury of the East OKU Regency Government. These changes were made to anticipate fraud in the cash receipts treasurer. The suggestions that the author can convey were that it was hoped that the leadership of the Regional Tax and Levy Management Agency of East OKU Regency to routinely conduct technical training for employees so that the implementation of cash receipts was increasingly developing in accordance with the regulations that had been made by the government. Especially in recording to making reports in order to overcome problems that often occur.

Keywords : Analysis, Accounting System, Cash Receipt