ABSTRAK

EWIN S. ALINTI, Analisis Penerapan PSAP Nomor 02 Tentang Laporan Realisasi Anggaran di Desa Limehe Barat. Dibimbing oleh LUKFIAH IRWAN RADJAK Sebagai ketua dan FELMI D. LANTOWA, sebagai anggota.

Salah satu unsur penting dalam Laporan Keuangan yaitu Laporan Realisasi Anggaran (LRA) yang bertujuan memberikan informasi realisasi dan anggaran entitas pelaporan. Tujuan dalam penelitian ini yaitu Untuk mengetahui bagaimana penerapan Pernyataan Standar Akuntansi Pemerintah (PSAP) Nomor 02 tentang laporan realisasi di Desa Limehe Barat. Hasil Penelitian bahwa Pemerintah Desa Limehe Barat sudah menerapkan Pernyataan Standar Akuntasi Pemerintah (PSAP) Nomor 02 Tentang Laporan Realisasi Anggaran. Namun dari 6 indikator yang digunakan ada 2 indikator yang belum optimal yaitu Anggaran yang dilaksanakan secara efisien, efektif, dan hemat dan Laporan dilaksanakan berdasarkan APBN dan APBD.

Kata Kunci: ***Laporan Realisasi Anggaran, PSAP Nomor 02.***

ABSTRACT

EWIN S. ALINTI, Analysis of the Implementation of PSAP Number 02 Concerning Budget Realization Reports in West Limehe Village. Dibimbing oleh LUKFIAH IRWAN RADJAK Sebagai ketua dan FELMI D. LANTOWA, sebagai anggota.

One of the important elements in the Financial Statements is the Budget Realization Report (LRA) which aims to provide information on the realization and budget of the reporting entity. The comparison between the budget and its realization shows the level of achievement of the targets that have been agreed between the legislature and the executive in accordance with statutory regulations. The purpose of this study is based on the problem formulation previously mentioned, namely to find out how the application of the Statement of Government Accounting Standards (PSAP) Number 02 regarding realization reports in West Limehe Village. The results of the study show that the presentation of the Limehe Barat village government budget realization report is in accordance with the Application of Government Accounting Standard Statement Number 02 Concerning Budget Realization Reports regulated in government regulation Number 71 of 2010 concerning Government Accounting Standards Based on Accruals is considered very good. The implementation of the presentation of the report on the realization of the West Limehe Village Government budget has been carried out in accordance with applicable regulations, and has presented the elements of a budget realization report.

Keywords: Budget Realization, PSAP, Village Accounting