



**An Analysis of Local Government Financial
Accounting System Implementation
at Padang Local Government Institution**

A Thesis

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2009

ABSTRACT

The objective of this study is to know whether the implementation of the Local Government Financial Accounting System in Padang Local Government Institution has suitable with the *Permendagri No.13 Tahun 2006* and to know the level of Padang Local Government officer understanding about the government financial accounting system in Padang Local Government Institutions. There are two variable in this research, first variable is the suitability of the Local Government Financial Accounting System implementation which is in implemented by the Padang Local Government with *Permendagri No.13 Tahun 2006*. The second variable is the level of local government officer understanding about the Local Government Financial Accounting System. This research focus on Padang Local Government Institution, by using seven institution sample, consist of: *Badan Pengelolaan Keuangan Daerah (BPKD)*, Inspectorate, Local Human Resources Institution (*BKD*), Culture and Tourism Department, Padang Local Health Institution (*DKK*), Padang Local Industry and Trading Institution, and Padang Local Sport and Education Institution. The analysis method is descriptive method. The data used are primary data by using questionnaires

The result of this research from the data processing about implementation of the Local Government Financial Accounting System to *Permendagri No.13 Tahun 2006* was obtained the total means 73.36%. It means that the implementation of Local Government Financial Accounting System at the Local Government in Padang City appropriate to *Permendagri No.13 Tahun 2006*. The total means of the result from the level understanding of Local Government Officer about the Local Government Financial Accounting System are 67.84%. In other words, the officer has enough understanding about the local government financial accounting system to support their job. Although, in some of the government institution show less understanding about this, such as *Dinas Pariwisata*.

Keyword : Local Government Financial Accounting System, Governmental Accounting System, Permendagri No.13 Year 2006.

CHAPTER I

INTRODUCTION

1.1 Research Background

Indonesia Government has designed the reformation for the Indonesia State in financial management at central government and local government by issuing new Laws packages that affect state financial reform; it is consist of Law No.17 Year 2003 on State Finance, Law No.1 Year 2004 on State Treasury and Law No.15 Year 2004 on Local Government. The new law packages explain about the existences of the state's finance management principles, that are consist of:

1. accountability oriented by the result
2. professionalism
3. proportional
4. transparency for the State Financial Management
5. Financial auditing by the independent board of auditor.

The new Law packages are being a basic for the reliable law to conduct the reformation of the local financial management.

Local financial management is an activity to organizing and managing the resources from one particular area in order to reach the area's objective. The Tools to do the local financial management are called regional administration.

The government officer should manage their local financial management in the right way in order to realize transparency and accountability in government environment. Local financial management is the key tools used by the government to manage the government finance. Part of the local financial management is the government financial accounting.

The government financial accounting is the administration form of the governmental financial management, consist of the general administration and financial administration. According to the Mamesah in Abdul Halim (2001:9), government financial management has two components, there are:

1. General administration

General administration related to the correspondent activity, schedule activity, expedition, saving document, and other documentation activity.

2. Financial administration

Financial administration is the systematical procedure of accounting activity based on the principles, standards, regulations and certain procedure so that could give the actual information for the user in the government environment.

So, this Financial administration we called it by government financial accounting. Government financial accounting has the important roles to improve condition of governmental financial management.

CHAPTER V

CONCLUSION

5.1 Conclusion

This research examines the analyzing implementation of the local government financial accounting system at the Local Government Institution in Padang City. The researcher concludes that:

1. The result of the whole answer from the respondent about the implementation of the Local Government Financial Accounting System to *Permendagri No.13 Tahun 2006* was obtained the total means 73.36%. It means that the implementation of Local Government Financial Accounting System at the Local Government in Padang City appropriate to *Permendagri No.13 Tahun 2006*.
2. The total means of the result from the level understanding of Local Government Officer about the Local Government Financial Accounting System are 67.84%. In other words, the officer has enough understanding about the local government financial accounting system to support their job. Although, in some of the government institution show less understanding about this, such as *Dinas Pariwisata*.

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