ABSTRAK

Daeli, Mujur Kurniawati. 2025. "Penerapan PSAP No.11 Dalam Penyusunan Laporan Keuangan Konsolidasian Pada Sekretariat DPRD Kabupaten Nias Barat". Tugas Akhir, Pembimbing Kurniawan S. Zai, S.E., M.Ak., Ak.

Penelitian ini bertujuan untuk mengetahui sejauh mana penerapan Pernyataan Standar Akuntansi Pemerintahan (PSAP) No.11 dalam penyusunan laporan keuangan konsolidasian pada Sekretariat DPRD Kabupaten Nias Barat. Metode penelitian yang digunakan adalah pendekatan deskriptif kualitatif dengan teknik pengumpulan data melalui observasi, wawancara, dan dokumentasi. Hasil penelitian menunjukkan bahwa penerapan PSAP No.11 telah berjalan cukup baik, terlihat dari tersusunnya laporan konsolidasian seperti Laporan Realisasi Anggaran (LRA), Laporan Perubahan Saldo Anggaran Lebih (LPSAL), Neraca, Laporan Operasional (LO), Laporan Arus Kas (LAK), dan Laporan Perubahan Ekuitas (LPE) sesuai ketentuan. Namun, masih terdapat kendala berupa keterbatasan sumber daya manusia dalam memahami teknis eliminasi transaksi antar unit dan pemanfaatan sistem informasi yang belum optimal. Hal ini menunjukkan bahwa meskipun implementasi PSAP No.11 sudah mengarah pada standar yang berlaku, diperlukan peningkatan kapasitas SDM dan optimalisasi teknologi untuk mendukung pelaporan keuangan yang lebih akurat, transparan, dan akuntabel.

Kata Kunci: PSAP No.11, Laporan Keuangan Konsolidasian, Akuntabilitas, Sekretariat DPRD.

ABSTRACT

Daeli, Mujur Kurniawati. 2025. "Implementation of PSAP No.11 in the Preparation of Consolidated Financial Statements at the Secretariat of the Regional House of Representatives (DPRD) of Nias Barat Regency." Final Project, Supervisor: Kurniawan S. Zai, S.E., M.Ak., Ak.

This study aims to examine the extent to which Government Accounting Standards Statement (PSAP) No.11 has been implemented in the preparation of consolidated financial statements at the Secretariat of the DPRD of Nias Barat Regency. The research method used is a qualitative descriptive approach with data collection techniques through observation, interviews, and documentation. The results indicate that the implementation of PSAP No.11 has been fairly well executed, as evidenced by the preparation of consolidated reports such as the Budget Realization Report (LRA), Statement of Changes in Budget Surplus (LPSAL), Balance Sheet, Operational Report (LO), Cash Flow Statement (LAK), and Statement of Changes in Equity (LPE) in accordance with the standards. However, there are still obstacles, including limited human resources in understanding the technical aspects of eliminating inter-unit transactions and the suboptimal use of information systems. This shows that although the implementation of PSAP No.11 is aligned with the applicable standards, it requires capacity building for human resources and optimization of technology to support more accurate, transparent, and accountable financial reporting.

Keywords: PSAP No.11, Consolidated Financial Statements, Accountability, DPRD Secretariat.