

## INTISARI

Penelitian ini bertujuan untuk menilai dan menganalisis bagaimana penerapan sistem informasi akuntansi penggajian PNS mampu berperan dalam menilai berdasarkan standar PP No 30 Tahun 2015 pada Sekretariat DPRD Provinsi Jawa Timur. Metode penelitian yang digunakan dalam penulisan skripsi ini adalah metode kualitatif analisis deskriptif.

Dari hasil penelitian, diketahui bahwa struktur organisasi instansi telah memenuhi standar peraturan Gubernur dimana tugas, wewenang dan tanggungjawab telah diatur akan tetapi belum diterapkan kode tingkatan pertanggungjawaban. Dalam informasi akuntansi penggajian PNS telah memenuhi standar PP No 30 tahun 2015 dan standar pedoman kerja dan pelaksanaan tugas pemerintah Daerah Provinsi Jawa Timur akan tetapi belum ada tahapan sistem informasi akuntansi penggajian PNS instansi dan belum digambarkan dalam suatu bagan alir atau *flowchart*. Pada APBD belanja gaji PNS telah sesuai dengan standar peraturan APBD belanja gaji PNS tahun anggaran 2016 akan tetapi perencanaan penerima APBD belanja gaji PNS perlu perubahan sesuai data kepegawaian. Pada pengelolaan keuangan Daerah telah sesuai dengan standar Permendagri akan tetapi belum digambarkan dalam suatu bagan alir atau *flowchart*. Laporan penggajian PNS telah disusun berdasarkan standar peraturan Gubernur Jawa Timur dan laporan pertanggungjawaban realisasi anggaran penggajian PNS telah disusun berdasarkan standar peraturan daerah APBD DPA akan tetapi laporan penggajian PNS belum dibedakan antara informasi kepegawaian dan informasi keuangan sedangkan laporan pertanggungjawaban realisasi anggaran penggajian PNS belum mencantumkan kolom presentase capaian realisasi anggaran penggajian PNS.

Maka dapat disimpulkan, bahwa penerapan sistem informasi akuntansi penggajian PNS berdasarkan PP No 30 tahun 2015 telah diterapkan dengan baik sesuai dengan standar yang diberikan.

Kata Kunci: Sistem dan Prosedur Penggajian PNS, APBD, Pengelolaan Keuangan Daerah

## ABSTRACT

The purpose of this research is to assess and to analyze how the implementation of payroll accounting information system of civil servant can have a role in giving assessment based on the Standard of Government Regulation No. 30 of 2015 at Regional House of Representative of East Java Provincial Secretariat. The research method has been carried out by using descriptive analysis qualitative method.

It has been found from the result of the research that the organization structure of the institution has met the regulation standard of the Governor in which the tasks, authorities and responsibilities have been set but the code of responsibility level has not been implemented yet. In accounting information the payroll of civil servant has met the Standard of Government Regulation No. 30 of 2015 and the Standard of work guidelines and the implementation of the tasks of the local government of East Java Province but the stages of payroll accounting information system of Civil Servant of the institution has not been available yet and it has not been described in a flow chart. In the Regional Budget Expenditure has in accordance with the Standard of Regulation of Regional Budget Expenditure the salary of civil servant the 2016 fiscal year but the planning of Budget Recipient of civil servant requires some changes which is in accordance with the personnel data. The regional financial management has met the Regulation of Minister of Home Affairs but it has not been described in the flowchart. The civil servant payroll report has been prepared based on the standard regulation of the Governor of East Java and the accountability report of the realization of civil servant payroll has been prepared based on the standard of Local Regulations of the Supreme Consultative Council of Regional Budget Expenditure but the civil servant payroll report has not separated the personnel information and financial information whereas the accountability report of the realization of civil servant payroll budget has not included the achievement percentage column of the realization of the civil servant payroll budget.

Therefore, it can be concluded that the implementation of payroll accounting information system of civil servant which is based on the Government Regulation No. 30 of 2015 has been implemented properly in accordance with the given standard.

**Keywords:** System and procedures of civil servant payroll, Regional Budget, regional financial management.