

## ABSTRAK

Skripsi dengan judul “Analisis Penerapan Standar Akuntansi Pemerintahan terhadap Penerimaan Retribusi Persetujuan Bangunan Gedung (PBG) sebagai Sumber Pendapatan Asli Daerah (Studi pada Dinas Penanaman Modal dan Pelayanan Terpadu Satu Pintu Kabupaten Jombang)”, ditulis oleh Mita Wulandari, NIM 12403193158, Jurusan Akuntansi Syariah, Fakultas Ekonomi dan Bisnis Islam, Universitas Islam Negeri Sayyid Ali Rahmatullah Tulungagung, Pembimbing Fia Rahma, S.E., M.S.A.

Tujuan dari penelitian ini adalah (a) Mengetahui penerapan Standar Akuntansi Pemerintahan tersebut sudah diterapkan atau belum terhadap Penerimaan Retribusi Persetujuan Bangunan Gedung (PBG). (b) Mengetahui Penerimaan Retribusi Persetujuan Bangunan Gedung (PBG) sebagai sumber Pendapatan Asli Daerah Kabupaten Jombang.

Metode yang digunakan yaitu menggunakan pendekatan Kualitatif dengan jenis penelitian Studi Kasus. Penelitian ini dilakukan di Dinas Penanaman Modal dan Pelayanan Terpadu Satu Pintu Kabupaten Jombang. Teknik pengumpulan data diperoleh dari hasil wawancara, observasi, dan dokumentasi. Informan dalam penelitian ini adalah Hadi Suprastyono, S.IP. M.E selaku bagian bendahara penerimaan persetujuan bangunan gedung (PBG).

Hasil penelitian ini adalah (a) Proses dari penerimaan retribusi persetujuan bangunan gedung (PBG) baik dari pemungutan, pencatatan, dan pelaporan telah sesuai dengan Standar Akuntansi Pemerintahan (SAP). Proses pemungutan retribusi dipungut dengan menggunakan SKRD atau dokumen-dokumen lain yang dipersamakan. Selanjutnya, pencatatan retribusi persetujuan bangunan gedung (PBG) sudah sesuai dengan Standar Akuntansi Pemerintahan (SAP) yang dapat diakui saat kas diterima pada Rekening Dinas Penanaman Modal dan Pelayanan Terpadu Satu Pintu Kab. Jombang. Selain itu, pelaporan retribusi persetujuan bangunan gedung (PBG) pada tahun 2009 – 2022 sudah sesuai dengan Standar Akuntansi Pemerintahan (SAP) dengan bentuk laporan pertanggungjawaban yaitu berupa data berita acara pemeriksaan kas bersifat internal yang dibuat setiap akhir bulan dan laporan realisasi anggaran setiap periodenya. (b) Penerimaan retribusi Persetujuan Bangunan Gedung (PBG) didapatkan tahun 2009 - 2022 sudah sangat efektif meskipun pada tahun 2009 dikategorikan kurang efektif dan tahun 2021 dikategorikan cukup efektif. Kontribusi penerimaan retribusi izin mendirikan bangunan (IMB) atau persetujuan bangunan gedung (PBG) tahun 2009 - 2022 memberikan kontribusi terhadap Pendapatan Asli Daerah Kabupaten Jombang relatif kecil.

**Kata Kunci** : Penerimaan, Persetujuan Bangunan Gedung, Retribusi, Standar Akuntansi Pemerintahan.

## **ABSTRACT**

*Thesis with the title "Analysis of the Implementation of Government Accounting Standards on Acceptance of Building Approval Retribution (PBG) as a Source of Regional Original Revenue (Study on Investment Services and One-Stop Integrated Services in Jombang Regency)", written by Mita Wulandari, NIM 12403193158, Department of Sharia Accounting , Faculty of Islamic Economics and Business, State Islamic University Sayyid Ali Rahmatullah Tulungagung, Supervisor Fia Rahma, S.E., M.S.A.*

*The purpose of this research is (a) to find out whether the application of the Government Accounting Standards has been applied or not to the Acceptance of Building Approval Retribution (PBG). (b) Knowing the Receipt of Building Approval Retribution (PBG) as a source of Regional Original Revenue for Jombang Regency.*

*The method used is a qualitative approach with a case study type of research. This research was conducted at the Investment and One Stop Service Office, Jombang Regency. Data collection techniques were obtained from interviews, observations, and documentation. The informants in this study were Hadi Suprastyono, S.IP. M.E as part of the treasurer for receiving building approvals (PBG).*

*The results of this study are (a) The process of receiving building approval fees (PBG) both from collection, recording, and reporting is in accordance with Government Accounting Standards (SAP). The process of collecting fees is collected using the SKRD or other equivalent documents. Furthermore, the recording of building approval fees (PBG) is in accordance with Government Accounting Standards (SAP) which can be recognized when cash is received into the Investment Service Account and One-Stop Services of Kab. Jombang. In addition, the reporting of building approval fees (PBG) in 2009 – 2022 is in accordance with Government Accounting Standards (SAP) with the form of an accountability report, namely in the form of internal cash inspection minutes data which is made at the end of each month and budget realization reports for each period. (b) Acceptance of building approval fees (PBG) obtained in 2009 - 2022 has been very effective even though in 2009 it was categorized as less effective and in 2021 it was categorized as quite effective. The contribution of building permits (IMB) or building approvals (PBG) in 2009 - 2022 makes a relatively small contribution to Jombang Regency's own-source revenue.*

**Keywords:** *Acceptance, Building Approval, Retribution, Government Accounting Standard.*