

## **ABSTRAK**

### **Analisis Sistem Akuntansi Keuangan Daerah Pada Badan Pemberdayaan Masyarakat dan Pemerintah Desa Kabupaten Rote Ndao**

Penelitian ini bertujuan untuk mengetahui dan menganalisis sistem akuntansi keuangan daerah penerimaan dan pengeluaran kas di BPMPD serta dalam hal pengakuan, pengukuran dan pencatatan belanja dan beban di BPMPD Kabupaten Rote Ndao. Sejalan dengan tujuan penelitian tersebut maka dalam penelitian ini menggunakan metode penelitian deskriptif, kualitatif yaitu data yang di peroleh dari hasil wawancara akan dianalisis dengan membandingkan penerimaan dan pengeluaran kas serta pengakuan, pengukuran dan pencatatan belanja dan beban di BPMPD Kabupaten Rote Ndao dengan peraturan daerah Nomor 09 Tahun 2011. Hasil penelitian ini menunjukkan bahwa penerimaan kas dan pengeluaran kas sudah sesuai dengan peraturan daerah Nomor 09 Tahun 2011, pengakuan belanja dan beban pada BPMPD Kabupaten Rote Ndao sudah sesuai dengan Peraturan Daerah Nomor 09 Tahun 2011.

**Kata Kunci :** Pengeluaran, Pengakuan, Pengukuran, Pencatatan dan Sistem Akuntansi.

## **ABSTRACT**

### **Analysis of the Regional Financial Accounting System at the Community Empowerment Agency and the Village Government of Rote Ndao Regency**

This study aims to determine and analyze the regional financial accounting system for cash receipts and disbursements at the BPMPD as well as in terms of recognition, measurement and recording of expenditures and expenses at the BPMPD of Rote Ndao Regency. In line with the research objectives, this research uses descriptive, qualitative research methods, namely the data obtained from interviews will be analyzed by comparing cash receipts and disbursements as well as recognition, measurement and recording of expenditures and expenses in the BPMPD of Rote Ndao Regency with regional regulation No. 09 2011. The results of this study indicate that cash receipts and cash disbursements are in accordance with regional regulations No. 09 of 2011, recognition of expenditures and expenses at the BPMPD of Rote Ndao Regency are in accordance with Regional Regulation No. 09 of 2011.

**Keywords:** Expenses, Recognition, Measurement, Recording and Accounting Systems.