

HUBUNGAN PENERAPAN PSAP NOMOR 2 TENTANG LAPORAN REALISASI ANGGARAN  
DENGAN TINGKAT KESEJAHTERAAN MASYARAKAT  
(STUDI KASUS PADA PEMERINTAHAN KOTA TANGERANG SELATAN)

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ABSTRACT

*The purpose of this study was to assess the implementation of Pernyataan Standar Akuntansi Pemerintahan (PSAP) No. 2 in South Tangerang City and find an increase in social welfare with the implementation of the PSAP No. 2. Research using qualitative descriptive methods. The data obtained through documentation and interviews. Results of research conducted through the application of 56 evaluation items PSAP No. 2, there are 34 items (60.71%) are in accordance of which are reports of South Tangerang city budget has provided information on the overall budget and is useful in evaluating government performance, reports the realization also has provided information that the realization is implemented in accordance with the budget, although there is a change in its implementation; 1 item (1.78%) is not appropriate because there is no further explanation of budget changes in the notes to financial statements; 14 items (25%) has not been applied because it has not happened yet but already there are transactions related to policy on the matter, and 7 items (12.5%) could not be given the assessment because it can not obtain evidence supporting the claim. On the other hand, IPM South Tangerang increase from the year 2008 amounting to 74.80 to 75.01 in 2009. Thus, management of professional and accountable budget with reference to the PSAP number 2 for the statements of South Tangerang City budget was instrumental in helping the development process to improve the welfare of the society.*

**Keywords:** Governmental Accounting Standards Board, budget realization report, public welfare, Human Development Index.

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