ABSTRACT


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Financial statement is a form of responsibility from each Regional Work Unit (SKPD) in managing their regional income. and Internal Affairs Ministry Regulation No. 13 Year 2006 on Guidance on Regional Income Management. The data used are primary and secondary data. Primary data is obtained from observation and intense interviews to staffs and employes of Income Revenue Office, Kediri. The secondary data depth obtained from documents, regulations, and archives related to market retribution management.

The result show that the procedure system accounting reporting of Regional Income Revenue Office, Kediri is in accordance with Government Regulation No. 24 Year 2005 on Government Accounting Standart and Internal Affairs Ministry Regulation No. 13 Year 2006 on Guidance on Regional Income Management. It can be seen from the accounting reportings which use a single entry system in the SKPD of Regional Income Revenue Office, Kediri. The budget realisation statement explains account codes, descriptions and posts as stated in existing regulations. From the analysis, it can be concluded that the implementation of market retribution in Kediri is the responsibility of Regional Income Revenue Office Kediri and it is fully carried out by Market Subunit. The market retribution collecting system is based on Kediri Regional Regulation No. 18 Year 2011.

It is suggests that the next research needs to enhance the data sources in analyzing accounting reporting compliance and the performance of market retribution.