

**AKUNTABILITAS PENERAPAN *BUSINESS DEVELOPMENT SERVICES*
OLEH KPP PRATAMA SINGARAJA**

Oleh

Made Rio Renata Adiyatma NIM 1917051209

Program studi S1 Akuntansi

ABSTRAK

BDS adalah program pembinaan kepada wajib pajak UMKM untuk mengembangkan UMKM. Penelitian ini bertujuan untuk mengetahui Akuntabilitas penerapan program BDS oleh KPP Pratama Singaraja secara mendalam yang dideskripsikan dari sisi Akuntabilitas kebijakan, Akuntabilitas program (*outcomes*), Akuntabilitas proses, akuntabilitas kinerja operasional anggaran, serta Akuntabilitas legal. Akuntabilitas menjadi salah satu isyarat terciptanya suatu tata kelola pemerintahan yang baik (*good governance*). Penelitian dilakukan dengan metode kualitatif deksriptif. Data penelitian didapat dari hasil wawancara, dokumentasi dan observasi kepada informan. Hasil dari penelitian ini adalah : (1) Kebijakan alternatif program BDS yang diambil sudah sesuai (2) Program BDS di KPP Pratama Singaraja sudah dilaksanakan sesuai rencana dan tujuan awal, (3) Dampak ke UMKM binaan adalah penambahan ilmu pemasaran digital dan pengemasan produk, peningkatan keterikatan antara UMKM dengan Pemerintah. (4) dimensi akuntabilitas legal KPP Pratama Singaraja masih belum patuh terhadap aturan sepenuhnya karena inkonsistensi pelaksanaan BDS setiap tahunnya. (5) Sumber daya finansial BDS berasal dari dana DIPA KPP Pratama Singaraja dan dikeluarkan sebagai dana Penyuluhan dan Kehumasan Perpajakan, Realisasi anggaran sudah terealisasi seluruhnya dengan baik.

Kata kunci: *akuntabilitas, business development services, good governance*

**ACCOUNTABILITY OF BUSINESS DEVELOPMENT SERVICES
IMPLEMENTED BY KPP PRATAMA SINGARAJA**

Made Rio Renata Adiyatma NIM 1917051209

Bachelor Degree of Accounting

Abstract

BDS is Business Development Services which is a coaching program for SMEs taxpayers to develop SMEs. This study goals is to determine accountability of the BDS program implemented by KPP Pratama Singaraja holistically which is described in terms of policy accountability, program accountability (outcomes), process accountability, budget operational performance accountability, and legal accountability. Accountability is one of the signals to creating a good governance. The research was conducted by using a descriptive qualitative method. Research data obtained from interviews, documentation and observation from informants. The results of this study are: (1) The alternative policy for the BDS program implemented appropriately (2) The BDS program at KPP Pratama Singaraja has been implemented out according to the targeted plan and purpose, (3) The impact on the assisted SMEs is the addition of digital marketing knowledge and product packaging, increasing attachment between SMEs and the Government. (4) the legal accountability dimension of KPP Pratama Singaraja is still not fully compliant with the rules due to the inconsistency of BDS implementation every year. (5) BDS financial resources come from the KPP Pratama Singaraja DIPA funds and are issued as Tax Extension and Public Relations funds. The realization of the budget has been fully realized.

Keywords: *accountability, business development services, good governance*