

# EVALUASI PENERAPAN STANDAR AKUNTANSI PEMERINTAHAN (SAP) DALAM UPAYA PENCEGAHAN *FRAUD* MENURUT PERSEPSI APARATUR SIPIL NEGARA (ASN) PADA BPKPD KABUPATEN BULELENG

Oleh

**Kadek Duwi Aditya, NIM. 2257021004**

**Jurusan Ekonomi dan Akuntansi**

## ABSTRAK

Penelitian ini bertujuan mengevaluasi penerapan Standar Akuntansi Pemerintahan (SAP) dalam upaya pencegahan *fraud* menurut persepsi Aparatur Sipil Negara (ASN) pada Badan Pengelolaan Keuangan dan Pendapatan Daerah (BPKPD) Kabupaten Buleleng. Metode yang digunakan adalah kuantitatif deskriptif dengan data primer melalui kuesioner, wawancara, dan studi lapangan. Populasi penelitian mencakup seluruh ASN BPKPD dengan sampel sebanyak 173 responden. Analisis data dilakukan menggunakan statistik deskriptif melalui aplikasi SPSS.

Hasil penelitian menunjukkan bahwa: (1) penerapan SAP memperoleh rata-rata 4,31 (kategori sangat baik), mencerminkan kepatuhan dan konsistensi penerapan akrual; (2) pemahaman ASN terhadap SAP tergolong tinggi meskipun masih terdapat keterbatasan teknis; (3) pencegahan *fraud* memperoleh rata-rata 4,36 (kategori sangat baik), menegaskan peran SAP dalam memperkuat integritas, pengendalian internal, serta transparansi; dan (4) secara keseluruhan penerapan SAP mendukung pencegahan *fraud*, meskipun efektivitasnya akan optimal jika disertai peningkatan kompetensi ASN, pemanfaatan teknologi informasi, dan penguatan pengendalian internal.

**Kata kunci:** Standar Akuntansi Pemerintahan (SAP), *Fraud*, Aparatur Sipil Negara (ASN), BPKPD Kabupaten Buleleng.

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**By**

**Kadek Duwi Aditiya, NIM 2257021004**

***Departement of Economics and Accounting***

***ABSTRACT***

*This study aims to evaluate the implementation of Government Accounting Standards (SAP) in fraud prevention from the perspective of Civil Servants (ASN) at the Regional Financial and Revenue Management Agency (BPKPD) of Buleleng Regency. The research employed a descriptive quantitative method using primary data collected through questionnaires, interviews, and field observations. The population consisted of all civil servants at BPKPD, with a total sample of 173 respondents. Data were analyzed using descriptive statistics with the aid of SPSS.*

*The findings reveal that: (1) the implementation of SAP obtained an average score of 4.31 (very good category), reflecting compliance and consistency in the accrual basis application; (2) ASN's understanding of SAP is relatively high, although certain technical limitations remain, such as the use of accounting information systems and the need for technical guidance; (3) fraud prevention achieved an average score of 4.36 (very good category), indicating that SAP plays an important role in strengthening integrity, internal control systems, transparency, and accountability; and (4) overall, the implementation of SAP supports fraud prevention at BPKPD Buleleng Regency, but its effectiveness would be more optimal if accompanied by improved competencies of civil servants, greater use of information technology, and strengthened internal control.*

***Keywords:*** *Government Accounting Standards (SAP), Fraud, Civil Servants (ASN), BPKPD Buleleng Regency.*