

ABSTRACT

Velika Mustika. 2016. 8323136454. Analisis Prosedur dan Penerapan Pemungutan dan Penyetoran Retribusi Parkir yang Menggunakan Mesin Parkir Meter di DKI Jakarta. Program Studi D III Akuntansi. Jurusan Akuntansi Fakultas Ekonomi Universitas Negeri Jakarta.

The background of this scientific work is the renewal of parking payment system at three locations in DKI Jakarta. This research aims to find out the procedure and the implementation of collection and deposit of parking service rates that use parking meters also the presentation of parking payment in the financial statements. The method of this research is descriptive qualitative, while the data collection methods are interview and literature study. This research is using Standard Operational Procedure of collection and deposit of parking service rates and financial statements of Unit Pengelola Perparkiran DKI Jakarta.

From the result of this research can be known that in the implementation of collection is not suitable with the procedure. Besides that, there is a waste of battery from the machine because it needs to detect six cards from different banks. Furthermore, in the presentation of the financial statement, the transaction of parking service rates is recorded on the Statement of Budget and Spending Realization.

Keywords: Parking service rates, parking retribution, procedure and implementation

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Tanggal Lulus: 28 Juni 2016