

Abstrak

Penerapan akuntansi beban dan belanja operasional merupakan salah satu permasalahan yang kerap dihadapi oleh entitas akuntansi di tingkat pemerintah daerah. Hal ini dikarenakan belanja operasional merupakan belanja yang menunjang aktivitas harian satuan kerja yang memerlukan anggaran paling besar. Hal ini lah yang melatarbelakangi penulis untuk melakukan tinjauan atas penerapan akuntansi beban dan belanja operasional pada salah satu SKPD, yaitu Dinas Perumahan dan Kawasan Permukiman Kabupaten Muaro Jambi. Penelitian ini bertujuan untuk mengetahui penganggaran, kesesuaian praktik akuntansi dengan peraturan yang berlaku, dan kendala dalam pelaksanaan akuntansi beban dan belanja operasional pada Dinas Perumahan dan Kawasan Permukiman Kabupaten Muaro Jambi. Data yang digunakan dalam penelitian ini merupakan data yang diperoleh melalui metode studi kepustakaan dan metode wawancara. Berdasarkan proses pengolahan data yang dilakukan terkait realisasi anggaran atas beban dan belanja operasional sudah sesuai dengan ketentuan dan peraturan yang berlaku. Namun, penerapan praktik akuntansi beban dan belanja operasional terkait pengukuran yang dilakukan belum sesuai karena di dalam Catatan atas Laporan Keuangan milik Dinas Perumahan dan Kawasan Permukiman tidak disajikan secara jelas dan belum memuat ketentuan yang disebutkan dalam Standar Akuntansi Pemerintah. Serta beberapa kendala dalam pelaksanaan akuntansi beban dan belanja operasional di Dinas Perumahan dan Kawasan Permukiman disebabkan oleh pelaksanaan praktik akuntansi yang masih menggunakan cara manual, sehingga rentan terjadinya kesalahan.

Kata kunci: beban dan belanja operasional, Standar Akuntansi Pemerintah, Dinas Perumahan dan Kawasan Permukiman Kabupaten Muaro Jambi.

Abstract

The application of accounting for operating expenses and expenses is one of the problems that are often faced by accounting entities at the local government level. This is because operational expenditures are expenditures that support the daily activities of work units that require the largest budget. This is the background for the author to conduct a review of the application of accounting for operational expenses and expenses at one of the SKPDs, namely the Department of Housing and Settlement Areas of Muaro Jambi Regency. This study aims to determine to budget, conformity of accounting practices with applicable regulations, and obstacles in the implementation of accounting for operational expenses and expenses at the Department of Housing and Settlement Areas of Muaro Jambi Regency. The data used in this study are data obtained through the literature study method and the interview method. Based on the data processing process carried out related to the realization of the budget for operational expenses and expenses, it is following the applicable provisions and regulations. However, the implementation of the practice of accounting for operational expenses and expenses related to the measurements taken is not appropriate because the Notes to

Financial Statements of the Department of Housing and Settlement Areas are not presented and do not contain the provisions stated in the Government Accounting Standards. As well as several obstacles in the implementation of accounting for operational expenses and expenses at the Department of Housing and Settlement Areas caused by the implementation of accounting practices that still use manual methods, making them prone to errors.

Keywords: operational expenses and expenses, Government Accounting Standards, Department of Housing and Settlements of Muaro Jambi Regency