

## **ABSTRAK**

Pandemi Covid-19 berdampak pada berbagai sektor termasuk sektor ekonomi. Atas dampak tersebut pemerintah merespon dengan menetapkan Undang-Undang No.2 Tahun 2020 tentang Penetapan Peraturan Pemerintah Pengganti Undang-Undang Nomor 1 Tahun 2020 Tentang Kebijakan Keuangan Negara dan Stabilitas Sistem Keuangan Untuk Penanganan Pandemi Covid-19. Terjadi perubahan postur APBN salah satunya pada peningkatan belanja untuk memitigasi risiko kesehatan dan melindungi masyarakat dari ancaman Pandemi Covid-19. Belanja merupakan aktivitas yang sangat diperlukan dalam Kementerian dan Lembaga tak terkecuali satuan kerja seperti Kesdam I/Bukit Barisan sebagai entitas akuntansi untuk melaksanakan kegiatan operasional maupun non-operasional. Dalam kondisi Covid-19 seperti saat ini laporan keuangan Kesdam I/Bukit Barisan mengalami perubahan dibandingkan saat sebelum adanya Pandemi Covid-19 karena adanya perubahan anggaran dalam rangka percepatan penanganan Covid-19.

Kata kunci: Belanja Barang dan Jasa, Pengakuan, Pengukuran, Penyajian

### ***Abstract***

*The Covid-19 pandemic has impacted various sectors including the economic sector. To this impact, the government responded by enacting Law No. 2/2020 concerning Stipulation of Government Regulations in place of Law No. 1 of 2020 concerning State Financial Policy and Financial System Stability for Handling the Covid-19 Pandemic. There was a change in the state budget posture, one of which was an increase in spending to mitigate health risks and protect the public from the threat of the Covid-19 pandemic. Shopping is an activity that is indispensable in Ministries and Institutions, including work units such as Kesdam I/Bukit Barisan as an accounting entity to carry out operational and non-operational activities. In the current Covid-19 condition, the Kesdam I/Bukit Barisan financial reports have changed compared to before the Covid-19 pandemic due to budget changes in the context of accelerating the handling of Covid-19.*

*Keywords: Expenditure for Goods and Services, Recognition, Measurement, Presentation, During the Pandemic, Before the Pandemic*