Abstrak

Penelitian ini dilakukan bertujuan untuk mengetahui kesesuaian penerapan akuntansi beban dan belanja operasional pada KPP Pratama Tangerang Timur dengan Peraturan Pemerintah Nomor 71 Tahun 2010 tentang Standar Akuntansi Pemerintah (SAP). Fokus penelitian ini mencakup definisi dan klasifikasi, pengukuran dan pengakuan, serta penyajian dan pengungkapan beban dan belanja operasional. Metode penelitian ini menggunakan metode kualitatif melalui studi pustaka, observasi, dan wawancara dengan melakukan sesi tanya jawab langsung dengan pihak terkait dalam pelaksanaan akuntansi beban dan belanja operasional pada KPP Pratama Tangerang Timur. Hasil penelitian ini menunjukkan bahwa penerapan beban dan belanja operasional pada KPP Pratama Tangerang Timur telah sesuai dengan SAP dan peraturan berlaku, khususnya pada bagian definisi dan klasifikasi, pengakuan dan pengukuran, serta penyajian dan pengungkapan beban dan belanja operasional pada KPP Pratama Tangerang Timur. Selain itu, penerapan kebijakan baru pada masa pandemi Covid-19 juga telah sesuai dengan peraturan yang berlaku, mulai dari pelaksanaan refocusing dan realokasi anggaran hingga penambahan akun khusus Covid-19. Namun dalam pelaksanaannya, KPP Pratama Tangerang Timur mengalami masalah dan kendala khususnya pada pelaksanaan refocusing dan realokasi anggaran serta penambahan akun khusus Covid-19. Walaupun demikian, masalah dan kendala tersebut dapat diatasi oleh KPP Pratama Tangerang Timur dengan melakukan penguatan koordinasi antar seksi.

Kata kunci: Akuntansi Beban dan Belanja Operasional, Laporan Realisasi Anggaran, Laporan Operasional.

Abstract

This research aims to evaluate the conformity of the implementation of expense and operational expenditure accounting at KPP Pratama Tangerang Timur with Government Regulation No. 71 of 2010 concerning Government Accounting Standards (SAP). The focus of this research includes the definition and classification, measurement and recognition, as well as presentation and disclosure of expenses and operational expenditures. This research employs a qualitative method through literature study, observation, and interviews by conducting direct question and answer sessions with related parties in the implementation of expense and operational expenditure accounting at KPP Pratama Tangerang Timur. The results of this study indicate that the implementation of expenses and operational expenditures at KPP Pratama Tangerang Timur has complied with SAP and applicable regulations, particularly in terms of definition and classification, recognition and measurement, as well as presentation and disclosure of expenses and operational expenditures at KPP Pratama Tangerang Timur. Additionally, the implementation of new policies during the Covid-19 pandemic has also complied with applicable regulations, ranging from the execution of budget refocusing and reallocation to the addition of special Covid-19 accounts. However, in its implementation, KPP Pratama Tangerang Timur encountered issues and challenges, particularly in the execution of budget refocusing and reallocation, as well as the addition of special Covid-19 accounts. Nevertheless, these issues and challenges were resolved by KPP Pratama Tangerang Timur by strengthening coordination between sections.

Keywords: *Operational Expenses and Expenditure Accounting, Budget Realization Report, Operational Report.*