

Abstrak

Pemerintah daerah merupakan entitas yang menyediakan pelayanan kepada masyarakat. Demi menyediakan pelayanan yang berkualitas kepada masyarakat, pemerintah daerah memungut retribusi atas pelayanan yang menjadi salah satu pendapatan pemerintah daerah. Tata cara pemungutan dan pembukuan pendapatan harus dilakukan sesuai dengan peraturan sehingga pemerintah daerah dapat mempertanggungjawabkan pendapatan yang diterimanya dalam suatu laporan pertanggungjawaban keuangan yang disusun setiap tahun. Tulisan ini bertujuan untuk meneliti kesesuaian antara praktik akuntansi pendapatan pada Dinas Perdagangan Kota Palopo dan ketentuan di dalam peraturan perundang-undangan, serta menjabarkan prosedur penerimaan pendapatan pada Dinas Perdagangan Kota Palopo berdasarkan standar operasional prosedur yang berlaku dan hasil wawancara dengan pegawai yang berkaitan langsung. Penelitian dilakukan di Dinas Perdagangan dikarenakan pendapatannya yang cukup besar pada tahun 2019 di antara SKPD lainnya di Kota Palopo. Penelitian dilakukan dengan studi kepustakaan, studi lapangan, dan wawancara dengan pegawai pada Dinas Perdagangan. Dari hasil penelitian penulis, dapat disimpulkan bahwa penerapan praktik akuntansi pada Dinas Perdagangan Kota Palopo dan prosedur penerimaan pendapatan telah dilaksanakan sesuai dengan ketentuan pemerintah daerah Kota Palopo dan pemerintah pusat.

Kata kunci: Akuntansi, Pendapatan, Retribusi, Dinas Perdagangan.

Abstract

Local government is an entity that provides services to the community. In order to provide quality services to the community, local governments collect fees for services which are one of the local government revenues. Procedures for collecting and recording income must be carried out in accordance with regulations so that local governments can account for the income they receive in a financial accountability report that is prepared annually. This paper aims to examine the suitability of income accounting practices at the Palopo City Trade Office and the provisions in the legislation, as well as to describe the procedures for revenue receipts at the Palopo City Trade Office based on the applicable standard operating procedures and the results of interviews with employees who are directly related. The research was conducted at the Department of Trade due to the relatively large income in 2019 among other SKPDs in Palopo City. The research was conducted by means of a literature study, field study, and interviews with employees at the Department of Trade. From the results of the author's research, it can be concluded that the application of accounting practices at the Palopo City Trade Office and revenue receipt procedures have been carried out in accordance with the provisions of the Palopo City local government and the central government.

Key words: Accounting, Revenue, Levies, Department of Trade.