



Analysis Of The Application Of Regional Financial Accounting Systems At The Regional Financial And Asset Management Agency Of Medan City

Jihan Reswita¹ Rahmat Daim Harahap²

Department of Sharia Accounting, Islamic State University of North Sumatra

Korespondensi Penulis : reswitajihan@gmail.com

***Abstract** This study aims to evaluate the application of government accounting system in accordance with Permendagri No. 13 of 2006 and PP No. 24 of 2005. The data was obtained through interviews and documentation from the Regional Finance and Asset Management Agency (BPKAD) of Medan City. The analysis method used is qualitative descriptive, which aims to understand the implementation of the government accounting system in BPKAD Medan City. The results showed that BPKAD Medan City has implemented a government accounting system in accordance with applicable regulations.*

***Keywords:** Accounting System, Governance*

Abstrak Penelitian ini bertujuan untuk mengevaluasi penerapan sistem akuntansi pemerintahan sesuai dengan Permendagri No. 13 Tahun 2006 dan PP no. 24 Tahun 2005. Data diperoleh melalui wawancara dan dokumentasi dari Badan Pengelolaan Keuangan dan Aset Daerah (BPKAD) Kota Medan. Metode analisis yang digunakan adalah deskriptif kualitatif yang bertujuan untuk memahami penerapan sistem akuntansi pemerintahan di BPKAD Kota Medan. Hasil penelitian menunjukkan bahwa BPKAD Kota Medan telah menerapkan sistem akuntansi pemerintahan sesuai dengan ketentuan yang berlaku.

Kata Kunci: Sistem Akuntansi, Tata Kelola

INTRODUCTION

The change from a centralized government system to an autonomous system has had a significant impact on regional governance and financial management. This is reflected in Law Number 22 of 1999 which was later revised into Law Number 32 of 2004, as well as Law Number 25 of 1999 which was revised into Law Number 33 of 2004 concerning Financial Balance Between the Central and Regional Governments.

To realize the principle of good governance, it is necessary to develop a governance system that utilizes advances in technology and science. One relevant aspect is the implementation of local government accounting systems.

An agency should have a good cash expenditure accounting system, because if the agency does not have a good cash expenditure accounting system, it will cause misappropriation or irregularities in carrying out their respective responsibilities.

The Medan City Government, as one of the regional governments, is required to implement a government accounting system both at the SKPD and BPKAD levels, in order to compile and present regional financial statements that are accountable and acceptable to the public. The implementation of a good accounting system will facilitate the preparation of financial statements that are accurate, reliable, timely, and in accordance with accountant principles

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* Jihan Reswita, reswitajihan@gmail.com

Based on this background, the main issue is whether the application of the local government accounting system at the Konawe Regency Government Regional Finance and Asset Management Agency has been prepared based on Permendagri No. 13 of 2006 and PP No. 24 of 2005? This study is intended to determine the suitability of the government accounting system applied by the Regional Finance and Asset Management Agency with the government accounting system based on Permendagri No. 13 of 2006 and PP No. 24 of 2005.

The usefulness of the research is to add empirical evidence regarding the analysis of the application of the government accounting system at BPKAD Medan City and has uses for parties who are closely related to similar research to become material for the development of the science.

THEORETICAL FOUNDATION AND LITERATURE REVIEW

A. Accounting System

An accounting system can be defined as an organizational structure that includes forms, records, and reports used to provide financial information needed in the management of a company. The system consists of various elements, including forms, journals, general ledgers, auxiliary books, and reports.

In general, the purpose of preparing an accounting system for an agency / company is to increase appropriate and timely information, both quantitatively and qualitatively to improve an adequate purchase control system and to be able to compare between the costs that have been incurred with the benefits that have been incurred with the benefits that have been obtained.

B. Local Government

Local government is an entity consisting of regional heads and DPRD, and the implementation of local government is based on the principle of autonomy with the principle of the Unitary State of the Republic of Indonesia in accordance with the Constitution of the Republic of Indonesia in 1945.

Minister of Home Affairs Regulation Number 13 of 2006 (2006: 3) Local governments are Governors, Regents, and/or Mayors, and regional officials as elements of local government administration". The definition of local government accounting system according to Government Regulation No. 24 of 2005 is a series of manual and computerized procedures ranging from data collection, recording, summarizing and reporting the financial position and financial operations of the government.

C. Local Government Accounting System

The local government accounting system consists of two subsystems, namely the Regional Government Accounting System and the Regional Apparatus Work Unit Accounting System (SKPD). This subsystem includes recording income, expenditure, financing, assets, debt, and non-cash transactions based on related evidence. The parties involved in the implementation of the local government accounting system in SKPD are as follows:

- a) SKPKD Accounting Function, in this activity, the SKPKD function has the following duties: 1) record income, expenditure, financing, assets, debts and other than cash transactions based on related evidence; 2) post these journals into their respective ledgers; 3) make financial statements, consisting of Budget Realization Reports, balance sheets and Notes to Financial Statements.
- b) Treasurer at SKPKD, in this activity the treasurer has the task of preparing documents for transactions related to the BPKAD accounting implementation process.

RESEARCH METHODS

A. Object of Research

Husein Umar (2005: 303), "The object of research explains what or who is the object of research. Also where and when the research was conducted. Other things can also be added if deemed necessary". This research focuses on the application of government accounting system in the Regional Finance and Asset Management Agency (BPKAD) of Medan City.

B. Data Types and Sources

The data in this study consists of primary data obtained through interviews and secondary data in the form of documents, records, and historical reports.

C. Data Collection Techniques

Data was collected through observation, documentation, and interviews. Interview techniques are used to obtain in-depth information from respondents involved in regional financial management. And also if researchers want to know things from respondents who are more knowledgeable and the number of respondents is small, the documentation method is a type of research data which includes: goods data, invoices, and journals.

D. Data Analysis Methods

Data analysis is the process of systematically searching and compiling data that has been obtained from observations, interviews, and documentation by organizing synthetic data, arranging into patterns, choosing which is important and which will be studied, and making conclusions so that it can be very easily understood by oneself and others. Data analysis was

carried out using qualitative descriptive methods, which aimed to understand the implementation of government accounting systems in BPKAD Medan City.

RESULTS OF RESEARCH AND DISCUSSION

A. Accounting System at the Regional Financial and Asset Management Agency:
Transaction Analysis

1. Income

The revenue in question is the income received by the Regional Finance and Asset Management Agency during the relevant budget year. These revenues include local tax revenues, regional levies, revenues from segregated regional wealth management, central government transfer revenues-equalization funds, provincial-other profit-sharing transfers and other legitimate revenues including grants, emergency funds and other funds. Total revenue in 2019 total revenue amounted to IDR 42,396,508,150.00 and in 2020 total revenue amounted to IDR 40,798,246,026.54.

2. Shop

Expenditures at the Regional Finance and Asset Management Agency are divided into two groups, namely operating expenditures and capital expenditures. Operating expenditures consist of employee spending and goods spending. While capital expenditure is expenditure for the procurement of equipment and machinery (fixed assets), including computers, laptops, printers, calculating machines, work tables and chairs, cabinets, and so on. The total expenditure spent in 2019 was Rp.32,092,093,015.00, and in 2020 it was Rp19,267,671,267.00.

3. Assets

The assets in question are fixed assets controlled or used by BPKAD, namely in the form of equipment and machinery, buildings and buildings and other fixed assets. For total fixed assets issued in 2019 amounted to Rp. 18,200,301,773.45, and in 2020 total assets issued amounted to Rp. 6,300,735,312,454.58.

B. Accounting System at the Regional Financial and Asset Management Agency: Recording
Analysis

1. Application of Expenditure Accounting

Expenditure recording at BPKAD Konawe Regency has been managed in accordance with Permendagri No. 13 of 2006 concerning Regional Financial Management Guidelines and PP No. 24 of 2005 concerning Government Accounting Standards both for spending money supplies/changing money/adding money (UP/GU/TU) as well as for direct-salary and

allowance expenditures and direct-goods and services expenditures. BPKAD has also used the format of bookkeeping and financial statements in accordance with the format contained in the annex to Permendagri no.13 of 2006 concerning Regional Financial Management Guidelines.

2. Application of Asset Accounting

The asset in question is a fixed asset, and asset accounting is a continuation of the expenditure accounting that produces fixed assets. Asset accounting at BPKAD includes recording and reporting accounting for the addition and subtraction of asset values. This asset accounting is in accordance with Permendagri No.13 of 2006 concerning Regional Financial Management Guidelines and PP no.24 of 2005 concerning Government Accounting Standards.

3. Accounting System at the Regional Financial and Asset Management Agency-Financial Reporting Analysis

In preparing annual financial statements, BPKAD has prepared financial statements in accordance with PP no.24 of 2005 concerning Government Accounting Standards and Permendagri no.13 of 2006 concerning Regional Financial Management Guidelines, with the following details:

- a. The Budget Realization Report presents the realization of revenues and expenditures compared to its budget for a fiscal year.
- b. The balance sheet presents the assets, liabilities and equity of the fund at the end date of the fiscal year.
- c. Notes to financial statements reveal information about macroeconomics, fiscal/financial policies and achievement of BPKAD performance targets, Overview of BPKAD financial performance achievements, Accounting policies at BPKAD, Explanation of financial items, and Explanation of non-financial information.

CONCLUSION AND ADVICE

A. Conclusion

Based on the results of the study, it can be concluded that BPKAD Medan City has carried out financial accounting records in accordance with applicable regulations, including Permendagri No. 13 of 2006 and PP No. 24 of 2005. The resulting financial statements also meet these regulatory requirements.

B. Suggestion

The suggestion that can be given is for BPKAD to remain consistent in implementing applicable regulations and guidelines in regional financial management. In addition, it is

necessary to improve human resources involved in regional financial management to ensure accurate and timely financial management.

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