# ABSTRAK

## EVALUASI AKUNTANSI PERSEDIAAN OBAT BERDASARKAN PERNYATAAN STANDAR AKUNTANSI PEMERINTAHAN NOMOR 05 (Studi Kasus di Rumah Sakit Umum Daerah Tamiang Layang)

Cindy Oktavia Situngkir
NIM: 202114152
Universitas Sanata Dharma Yogyakarta
2026

Penelitian ini bertujuan untuk mengetahui kesesuaian praktik akuntansi persediaan obat di RSUD Tamiang Layang dengan ketentuan Pernyataan Standar Akuntansi Pemerintahan (PSAP) Nomor 05 tentang Akuntansi Persediaan. Nilai persediaan obat yang signifikan dalam laporan keuangan dan masa kadaluwarsa terbatas, rumah sakit daerah wajib melaksanakan akuntansi persediaan pemerintahan. Penelitian dilaksanakan di RSUD Tamiang Layang, satu-satunya rumah sakit berstatus Badan Layanan Umum Daerah Kelas C di Kabupaten Barito Timur.

Penelitian ini menggunakan metode kualitatif dengan pendekatan studi kasus yang menyajikan deskripsi rinci tentang kasus yang diteliti secara intensif dan mendalam. Teknik pengumpulan data yang digunakan adalah observasi, wawancara, dan studi dokumen. Penelitian ini menggunakan teknik analisis deskriptif komparatif dengan langkah-langkah mendeskripsikan, menyajikan data dalam tabel perbandingan akuntansi persediaan menurut standar dengan praktik di rumah sakit, kemudian menarik kesimpulan.

Hasil penelitian menunjukan bahwa akuntansi persediaan obat di RSUD Tamiang Layang tidak sesuai dengan PSAP Nomor 05 tentang Akuntansi Persediaan. Lima kriteria PSAP No. 05 yang dianalisis, ditemukan tiga kriteria yaitu definisi, pengakuan, dan pengungkapan persediaan telah sesuai dengan PSAP No. 05, sedangkan dua kriteria tidak sesuai dengan PSAP No. 05. Temuan ketidaksesuaian akuntansi obat terdapat pada kriteria pengukuran persediaan paragraf 17 dan beban persediaan paragraf 22 dan paragraf 23.

**Kata kunci**: Akuntansi Persediaan Obat, Pernyataan Standar Akuntansi Pemerintahan (PSAP No. 05), Akuntansi Persediaan

# *ABSTRACT*

## *EVALUATION OF DRUG INVENTORY ACCOUNTING BASED ON GOVERNMENT ACCOUNTING STANDARDS STATEMENT (PSAP) NUMBER 05*

**(*Case Study at Rumah Sakit Umum Daerah Tamiang Layang*)**

Cindy Oktavia Situngkir
NIM: 202114152
Sanata Dharma *University* Yogyakarta
2026

*This study aims to determine the compliance of drug inventory accounting practices at Tamiang Layang Regional Public Hospital of the provisions of Government Accounting Standards Statement (PSAP) No. 05 on Inventory Accounting. Given the significant value of drug inventory in financial statements and its limited shelf life, regional hospitals are required to implement government inventory accounting. The study was conducted at Tamiang Layang Regional Public Hospital, the only hospital with Class C Regional Public Service Agency status in East Barito Regency.*

*This study uses qualitative methods with a case study approach that provides a detailed description and cases under investigation in an intensive, detailed, and in-depth manner. The data collection techniques used were observation, interviews with finance department and the pharmacy unit, and document analysis. The analysis technique used was descriptive-comparative, involving the description and presentation of data in a comparative table of inventory accounting according to standards compared with the application of drug inventory accounting in the hospital, followed by the drawing of conclusions.*

*The research results show that the accounting for drug inventory at Tamiang Layang Regional Public Hospital is not in accordance with Government Accounting Standards Statements (PSAP) Number 05. From the five criteria of PSAP No. 05 analyzed, three-covering the definition, recognition, and disclosure of inventory are consistent with PSAP No. 05, while two differed in the inventory accounting of medication in hospital were found in measurement of inventory paragraph 17 and paragraphs 22 and 23 regarding inventory expenses.*

***Keywords**: Drug Inventory Accounting, Government Accounting Standards Statement (PSAP) Number 05, Inventory Accounting.*