ABSTRAK

ANALISIS IMPLEMENTASI STANDAR AKUNTANSI PEMERINTAH (SAP) DI DPRD KABUPATEN KLATEN DAN DAMPAKNYA TERHADAP KUALITAS LAPORAN KEUANGAN

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Penerapan Standar Akuntansi Pemerintahan (SAP) merupakan upaya untuk mewujudkan transparansi dan akuntabilitas pengelolaan keuangan daerah. Sekretariat DPRD Kabupaten Klaten memiliki tanggung jawab menyusun laporan keuangan sesuai SAP sebagai bentuk pertanggungjawaban pengelolaan anggaran. Penelitian ini bertujuan untuk menganalisis implementasi SAP, mengidentifikasi kendala yang dihadapi, menganalisis dampaknya terhadap kualitas laporan keuangan, mengkaji pemanfaatan laporan keuangan dalam mendukung fungsi pengawasan DPRD, serta merumuskan upaya peningkatan implementasi SAP.

Penelitian ini menggunakan metode kualitatif dengan pendekatan deskriptif. Data diperoleh melalui wawancara, observasi, dan dokumentasi. Informan penelitian terdiri atas Kepala Sub Bagian Program dan Keuangan, staf keuangan Sekretariat DPRD Kabupaten Klaten, serta anggota Komisi II DPRD Kabupaten Klaten. Analisis data dilakukan menggunakan model Miles dan Huberman melalui reduksi data, penyajian data, dan penarikan kesimpulan.

Hasil penelitian menunjukkan bahwa implementasi SAP telah berjalan dengan baik melalui proses verifikasi dokumen, pengelompokan akun, pencatatan menggunakan Sistem Informasi Pemerintahan Daerah (SIPD), rekonsiliasi data, dan penyusunan laporan keuangan. Kendala yang dihadapi meliputi gangguan teknis SIPD, keterlambatan dokumen pendukung, serta kompleksitas pengelolaan aset dan persediaan. Implementasi SAP meningkatkan kualitas laporan keuangan pada aspek relevan, andal, dapat dibandingkan, dan dapat dipahami. Selain itu, laporan keuangan berbasis SAP dimanfaatkan DPRD sebagai dasar pelaksanaan fungsi pengawasan terhadap pengelolaan keuangan daerah. Peningkatan kompetensi sumber daya manusia, optimalisasi sistem informasi, dan penguatan koordinasi perlu terus dilakukan untuk mendukung akuntabilitas pengelolaan keuangan daerah.

Kata Kunci: Standar Akuntansi Pemerintahan, SAP, kualitas laporan keuangan, DPRD, akuntabilitas, transparansi.

ABSTRACT

ANALYSIS OF THE IMPLEMENTATION OF GOVERNMENT ACCOUNTING STANDARDS (SAP) IN THE REGIONAL HOUSE OF REPRESENTATIVES OF KLATEN REGENCY AND IT'S IMPACT ON THE QUALITY OF FINANCIAL STATEMENTS

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The implementation of Government Accounting Standards (SAP) is an essential effort to promote transparency and accountability in regional financial management. The Secretariat of the Regional House of Representatives (DPRD) of Klaten Regency is responsible for preparing financial statements in accordance with SAP as a form of accountability for budget management. This study aims to analyze the implementation of SAP, identify the challenges encountered, examine its impact on the quality of financial statements, assess the utilization of financial statements in supporting the DPRD's oversight function, and formulate efforts to improve SAP implementation.

This study employed a descriptive qualitative approach. Data were collected through interviews, observations, and documentation. The informants consisted of the Head of the Program and Finance Subdivision, finance staff of the Secretariat of the DPRD of Klaten Regency, and members of Commission II of the DPRD of Klaten Regency. Data were analyzed using the Miles and Huberman model, which includes data reduction, data presentation, and conclusion drawing.

The findings indicate that the implementation of SAP has been carried out effectively through document verification, account classification, recording using the Regional Government Information System (SIPD), data reconciliation, and the preparation of financial statements. The main challenges include technical issues with the SIPD, delays in supporting documents, and the complexity of managing assets and inventories. The implementation of SAP has improved the quality of financial statements in terms of relevance, reliability, comparability, and understandability. Furthermore, SAP-based financial statements are utilized by the DPRD as a basis for carrying out its oversight function in regional financial management. Therefore, improving human resource competencies, optimizing information systems, and strengthening coordination are necessary to support accountability in regional financial management.

Keywords: *Government Accounting Standards, SAP, financial statement quality, DPRD,accountability,transparency.*