

**TINJAUAN ATAS PENCATATAN BELANJA BARANG PADA
LAPORAN KEUANGAN DI DIREKTORAT JENDERAL
TANAMAN PANGAN KEMENTERIAN PERTANIAN**

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Abstrak

Laporan Keuangan yang akan disusun untuk akun belanja yaitu Laporan Keuangan tahun 2020, yakni berupa Laporan Realisasi Anggaran (LRA), Neraca, dan Catatan atas Laporan Keuangan (CaLK) yang mengacu pada Peraturan Pemerintah Nomor 71 Tahun 2010 tentang Standar Akuntansi Pemerintah (SAP) serta kaidah-kaidah pengelolaan keuangan dalam pemerintah. Dalam laporan keuangan, akun belanja tentunya menjadi salah satu pengaruh besar bagi Direktorat Jenderal Tanaman Pangan Kementerian Pertanian. Karena pada dasarnya, setiap instansi, baik instansi swasta maupun instansi pemerintahan, pasti membelanjakan segala keperluannya disetiap periode. Fokus pada belanja barang di Direktorat Jenderal Tanaman Pangan Kementerian Pertanian, khususnya belanja ATK, yang akan menjadi persediaan untuk periode berjalan. Direktorat Jenderal Tanaman Pangan Kementerian Pertanian, menggunakan pendekatan aset, dimana setiap pengeluaran dicatat atas nilai perolehan aset lancar berdasarkan basis kasnya, dan juga dijurnal sesuai dengan kegiatan yang dilakukan di Direktorat Jenderal Tanaman Pangan Kementerian Pertanian. Sehingga pada jurnal penambahan aset di Direktorat Jenderal Tanaman Pangan Kementerian Pertanian, yang dipakai bukan akun beban persediaan, melainkan akun persediaan.

Kata Kunci : Belanja Barang, Persediaan, Laporan Keuangan

**REVIEW OF THE RECORDING OF GOODS SHOPPING IN
FINANCIAL STATEMENTS AT THE DIRECTORATE
GENERAL OF FOOD CROPS, MINISTRY OF AGRICULTURE**

By

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Abstract

The Financial Statements that will be prepared for the expenditure account are the 2020 Financial Statements, namely in the form of a Budget Realization Report (LRA), Balance Sheet, and Notes to Financial Statements (CaLK) which refers to Government Regulation Number 71 of 2010 concerning Government Accounting Standards (SAP) and the rules of financial management in the government. In the financial statements, the expenditure account is certainly one of the major influences for the Directorate General of Food Crops, Ministry of Agriculture. Because basically, every agency, both private and government agencies, must spend all its needs in each period. Focus on goods expenditures at the Directorate General of Food Crops, Ministry of Agriculture, especially ATK spending, which will be stock for the current period. The Directorate General of Food Crops, Ministry of Agriculture, uses an asset approach, where each expenditure is recorded at the acquisition value of current assets based on its cash basis, and is also journalized in accordance with the activities carried out at the Directorate General of Food Crops, Ministry of Agriculture. So that in the journal for adding assets at the Directorate General of Food Crops, the Ministry of Agriculture, what is used is not the inventory expense account, but the inventory account.

Keywords : Goods Shopping, Inventory, and Financial Report.