

**PENERAPAN, HAMBATAN, DAN SOLUSI SISTEM INFORMASI
PEMERINTAH DAERAH (SIPD) DALAM PELAYANAN REKONSILIASI
LAPORAN KEUANGAN SKPD DI BPKPD KABUPATEN BULELENG**

Oleh

Kadek Gita Sari Cahyanti, NIM 2257025006

Jurusan Ekonomi dan Akuntansi

ABSTRAK

Sistem Informasi Pemerintah Daerah (SIPD) merupakan salah satu aplikasi berupa *website* yang diluncurkan oleh Kementerian Dalam Negeri mulai diterapkan di organisasi pemerintahan. Penelitian ini bertujuan untuk mengetahui penerapan dari SIPD dalam pelayanan rekonsiliasi laporan keuangan SKPD di BPKPD Kabupaten Buleleng. Objek yang diteliti yaitu penerapan SIPD dalam pelayanan rekonsiliasi laporan keuangan SKPD di BPKPD Kabupaten Buleleng. Subjek penelitian ini adalah BPKPD Kabupaten Buleleng. Penelitian ini menggunakan metode deskriptif kualitatif, di mana data diperoleh dengan melakukan observasi, wawancara, dan dokumentasi. Data yang diperoleh kemudian di analisis dengan teori dari George C. Edward III berupa Komunikasi, Sumber daya, Sikap (Disposisi), dan Struktur Birokrasi. Berdasarkan hasil penelitian yang telah dilaksanakan menunjukkan bahwa penerapan SIPD dalam pelayanan rekonsiliasi laporan keuangan SKPD di BPKPD Kabupaten Buleleng sudah berjalan dengan efektif yang dilihat dari 4 dimensi yaitu komunikasi, sumber daya, sikap (disposisi), serta struktur birokrasi. Tetapi masih perlu adanya perbaikan dan peningkatan pada fasilitas pendukung untuk penerapan SIPD agar semua berjalan dengan baik. Walaupun sudah berjalan dengan efektif, tetapi masih terdapat hambatan yang dihadapi seperti adanya jurnal *double*, salah input, server yang terkadang eror, serta fitur yang masih kurang lengkap. Beberapa hambatan tersebut diatasi oleh BPKPD Buleleng dengan memberikan pelatihan, komunikasi dan konsultasi dengan pihak Kementerian Dalam Negeri, memberikan pendampingan, serta menyiapkan *backup* data manual.

Kata-kata kunci: penerapan, SIPD, rekonsiliasi laporan keuangan

**IMPLEMENTATION, OBSTACLES, AND SOLUTIONS OF LOCAL
GOVERNMENT INFORMATION SYSTEMS (SIPD) IN
RECONCILIATION SERVICES FOR SKPD FINANCIAL REPORTS AT
BPKPD BULELENG DISTRICT.**

By

Kadek Gita Sari Cahyanti, NIM 2257025006

Department of Economics and Accounting

ABSTRACT

The Regional Government Information System (SIPD) is one of the website applications launched by the Ministry of Home Affairs that has begun to be implemented in government organizations. This study aims to determine the application of SIPD in SKPD financial report reconciliation services at BPKPD Buleleng Regency. The object studied is the application of SIPD in the reconciliation service of SKPD financial reports at BPKPD Buleleng Regency. The subject of this research is BPKPD Buleleng Regency. This research uses a qualitative descriptive method, where data is obtained by conducting observations, interviews, and documentation. The data obtained was then analyzed with the theory of George C. Edward III in the form of Communication, Resources, Attitude (Disposition), and Bureaucratic Structure. Based on the results of the research that has been carried out, it shows that the application of SIPD in SKPD financial report reconciliation services at BPKPD Buleleng Regency has been running effectively as seen from 4 dimensions, namely communication, resources, attitudes (disposition), and bureaucratic structure. But there is still a need for improvement and improvement in supporting facilities for the application of SIPD so that everything runs well. Although it has been running effectively, there are still obstacles faced such as double journals, wrong input, servers that sometimes error, and features that are still incomplete. Some of these obstacles were overcome by BPKPD Buleleng by providing training, communication and consultation with the Ministry of Home Affairs, providing assistance, and preparing manual data backups.

Key words: implementation, SIPD, reconciliation of financial statements