RINGKASAN

Penelitian ini bertujuan untuk menganalisis penerapan prinsip *responsibility* dalam pengelolaan keuangan dan operasional di Pusat Daur Ulang (PDU) Kober Purwokerto, mengidentifikasi kendala yang dihadapi, serta menjelaskan upaya yang dilakukan untuk mengatasi kendala tersebut. Penelitian menggunakan metode deskriptif kualitatif dengan teknik pengumpulan data berupa wawancara, observasi, dan dokumentasi. Informan penelitian terdiri dari Ketua PDU, Bendahara/Staf Keuangan, dan Pekerja Operasional yang terlibat langsung dalam kegiatan pengelolaan sampah dan administrasi keuangan.

Hasil penelitian menunjukkan bahwa prinsip *responsibility* telah diterapkan dengan cukup baik dalam aspek pengelolaan keuangan maupun operasional. Pada aspek keuangan, pengelola telah melakukan pencatatan transaksi, penyusunan laporan keuangan bulanan, serta penggunaan bukti transaksi sebagai bentuk pertanggungjawaban. Sementara itu, pada aspek operasional, penerapan prinsip *responsibility* tercermin melalui kepatuhan terhadap standar operasional prosedur (SOP), pembagian tugas yang jelas, pengawasan kegiatan, evaluasi berkala, dan penyediaan alat pelindung diri (APD) bagi pekerja. Namun demikian, masih ditemukan beberapa kendala, antara lain sistem pencatatan keuangan yang masih sederhana, adanya pengeluaran di luar anggaran, kurangnya kedisiplinan pekerja dalam menggunakan APD, serta proses pemilahan sampah yang belum optimal.

Untuk mengatasi kendala tersebut, pengelola melakukan evaluasi rutin, pengecekan laporan keuangan, pengawasan langsung oleh koordinator lapangan, serta memberikan arahan kepada pekerja mengenai pentingnya keselamatan kerja dan kepatuhan terhadap prosedur operasional. Berdasarkan hasil penelitian, dapat disimpulkan bahwa penerapan prinsip *responsibility* di PDU Kober Purwokerto telah berjalan dengan cukup baik dan sebagian besar indikator penelitian telah terpenuhi. Penerapan prinsip tersebut mampu mendukung pengelolaan sampah yang lebih tertib, akuntabel, dan berkelanjutan sehingga berkontribusi terhadap peningkatan kualitas tata kelola organisasi dan lingkungan.

Kata Kunci : *Good Corporate Governance (GCG),* Pengelolaan Keuangan, Pengelolaan Operasional, Pusat Daur Ulang (PDU), *Responsibility*

SUMMARY

This study aims to analyze the implementation of the responsibility principle in financial and operational management at PDU Kober Purwokerto, identify the challenges encountered, and explain the efforts made to overcome those challenges. The research employed a qualitative descriptive method using interviews, observations, and documentation as data collection techniques. The informants consisted of the Head of PDU, the Treasurer/Financial Staff, and Operational Workers who were directly involved in waste management and financial administration activities.

The results indicate that the responsibility principle has been implemented fairly well in both financial and operational management. In the financial aspect, the management has carried out transaction recording, monthly financial reporting, and the use of transaction evidence as a form of accountability. In the operational aspect, the implementation of responsibility is reflected through compliance with Standard Operating Procedures (SOPs), clear task distribution, operational supervision, periodic evaluations, and the provision of Personal Protective Equipment (PPE) for workers. However, several challenges remain, including a simple financial recording system, expenditures outside the planned budget, insufficient worker discipline in using PPE, and suboptimal waste-sorting processes.

To address these challenges, the management conducts routine evaluations, reviews financial reports, performs direct supervision through field coordinators, and provides guidance to workers regarding workplace safety and compliance with operational procedures. The study concludes that the implementation of the responsibility principle at PDU Kober Purwokerto has been carried out reasonably well, with most research indicators being fulfilled. The implementation of this principle has supported more orderly, accountable, and sustainable waste management practices, contributing to improved organizational governance and environmental quality.

Keywords : Financial Management, Good Corporate Governance (GCG), Operational Management, Pusat Daur Ulang (PDU), Responsibility