RINGKASAN

Perkembangan teknologi informasi mendorong instansi pemerintah meningkatkan efektivitas pengelolaan keuangan melalui penerapan Sistem Informasi Akuntansi (SIA) dan pengendalian internal. SIA berperan dalam mendukung proses pencatatan dan pelaporan keuangan agar lebih efektif, akurat, dan transparan. Namun, penerapannya masih menghadapi kendala seperti sistem yang belum terintegrasi secara optimal, keterbatasan sumber daya manusia, serta proses pencatatan yang masih dilakukan secara manual.

Objek penelitian ini adalah Balai Penyuluhan Pertanian (BPP) Kecamatan Dayeuhluhur dengan partisipan penelitian yaitu Kepala BPP, staf administrasi, dan penyuluh pertanian. Tujuan penelitian ini adalah untuk menganalisis penerapan Sistem Informasi Akuntansi (SIA) dan pengendalian internal serta mengetahui perannya dalam meningkatkan akuntabilitas laporan keuangan di BPP Kecamatan Dayeuhluhur. Penelitian ini menggunakan metode kualitatif dengan pendekatan deskriptif. Teknik pengumpulan data dilakukan melalui observasi, wawancara mendalam, dan dokumentasi.

Hasil penelitian menunjukkan bahwa penerapan Sistem Informasi Akuntansi (SIA) dan pengendalian internal di BPP Kecamatan Dayeuhluhur telah diterapkan meskipun masih dilakukan secara sederhana melalui pencatatan manual, penggunaan Ms. Excel, dan sistem berbasis web untuk mendukung administrasi serta pelaporan kegiatan. Pengendalian internal dilakukan melalui pengawasan, koordinasi, pembagian tugas, dan pemeriksaan laporan untuk menjaga ketepatan dan keandalan informasi. Penerapan SIA dan pengendalian internal memberikan dampak positif terhadap peningkatan akuntabilitas laporan melalui pelaporan yang lebih tertib, jelas, dan dapat dipertanggungjawabkan. Namun, masih terdapat kendala seperti keterbatasan sumber daya manusia dan sistem yang belum terintegrasi secara optimal sehingga diperlukan pengembangan sistem dan peningkatan kemampuan pegawai guna mendukung efektivitas pengelolaan keuangan.

Kata kunci: Akuntabilitas Laporan Keuangan, Balai Penyuluhan Pertanian, Penerapan SIA, Pengendalian Internal, Sistem Informasi Akuntansi.

SUMMARY

Information technology development has encouraged government institutions to improve the effectiveness of financial management through the implementation of Accounting Information Systems (AIS) and internal control. AIS plays an important role in supporting financial recording and reporting processes to become more effective, accurate, and transparent. However, its implementation still faces several challenges, such as systems that are not yet optimally integrated, limited human resources, and recording processes that are still conducted manually.

The object of this study is the Agricultural Extension Center (BPP) of Dayeuhluhur District, with research participants consisting of the Head of BPP, administrative staff, and agricultural extension officers. The purpose of this study is to analyze the implementation of Accounting Information Systems (AIS) and internal control, as well as to determine their role in improving the accountability of financial reports at BPP Dayeuhluhur District. This study employed a qualitative method with a descriptive approach. Data collection techniques included observation, in-depth interviews, and documentation.

The results of the study indicate that the implementation of Accounting Information Systems (AIS) and internal control at BPP Dayeuhluhur District has been carried out, although it is still relatively simple through manual recording, the use of Microsoft Excel, and web-based systems to support administration and activity reporting. Internal control is implemented through supervision, coordination, division of responsibilities, and report examination to maintain the accuracy and reliability of information. The implementation of AIS and internal control has had a positive impact on improving report accountability through more organized, clear, and accountable reporting processes. However, several challenges remain, including limited human resources and systems that are not yet optimally integrated. Therefore, system development and enhancement of employee competencies are needed to support more effective financial management.

Keywords: Accounting Information System, Agricultural Extension Center, AIS Implementation, Financial Report Accountability, Internal Control.