ABSTRAK

Tujuan dari penelitian ini adalah untuk mengkaji dari sudut pandang akuntansi proses pengolahan beban dan pendapatan di PT. Taspen (Persero) Kantor Cabang Jambi. Pengakuan pendapatan dan beban merupakan aspek penting dalam analisis laporan keuangan yang dapat menggambarkan keadaan keuangan suatu perusahaan secara akurat dan transparan. Penelitian ini menggunakan metodologi deskriptif kualitatif, yang mencakup teknik pengumpulan data seperti observasi diam, wawancara mendalam, dan analisis dokumen pada laporan keuangan bisnis. Hasil penelitian menunjukkan bahwa PT. Taspen (Persero) Kantor Cabang Jambi telah melaksanakan prosedur beban dan pendapatan sesuai dengan prinsip akrual sebagaimana yang tercantum dalam Standar Akuntansi Keuangan (SAK). Pendapatan dihitung pada saat terjadinya pendapatan tersebut, sedangkan beban dihitung pada saat kewajiban terjadi tanpa memperhitungkan arus kas yang terjadi. Pelaksanaan proses akuntansi ini dimungkinkan oleh sistem pengendalian internal yang efektif, meskipun ada beberapa kendala administratif dalam praktiknya, seperti hilangnya dokumen dari aktivitas terkait pekerjaan dan hilangnya data eksternal. Seluruh proses beban dan pendapatan di PT. Taspen (Persero) Kantor Cabang Jambi telah dilaksanakan sesuai dengan prinsip akuntansi umum, namun demikian disarankan agar sistem dokumentasi diperkuat dan integrasi data ditingkatkan guna meningkatkan akurasi dan ketepatan waktu dalam pencatatan transaksi keuangan.

Kata Kunci: Pendapatan, Beban, Akuntansi, Taspen

ABSTRACT

The purpose of this study is to examine from an accounting perspective the process of processing expenses and revenues at PT. Taspen (Persero) Jambi Branch Office. Recognition of income and expenses is an important aspect in the analysis of financial statements that can describe the financial condition of a company accurately and transparently. This study uses a qualitative descriptive methodology, which includes data collection techniques such as silent observation, in-depth interviews, and document analysis on business financial statements. The results of the study indicate that PT. Taspen (Persero) Jambi Branch Office has implemented expense and revenue procedures in accordance with the accrual principle as stated in the Financial Accounting Standards (SAK). Income is calculated when the income occurs, while expenses are calculated when the obligation occurs without taking into account the cash flow that occurs. The implementation of this accounting process is made possible by an effective internal control system, although there are some administrative constraints in practice, such as the loss of documents from work-related activities and the loss of external data. All processes of expenses and income at PT. Taspen (Persero) Kantor Cabang Jambi have been implemented in accordance with general accounting principles, however it is recommended that the documentation system be strengthened and data integration improved in order to improve accuracy and timeliness in recording financial transactions.

Keywords: Income, Expenses, Accounting, Taspen