

ANALISIS IMPLEMENTASI PENGHAPUSAN BARANG MILIK DAERAH (BMD) PADA BADAN PENGELOLAAN KEUANGAN DAN ASET DAERAH KABUPATEN BELITUNG

Arifin Janpaner Gultom
Program Studi Magister Akuntansi
Fakultas Ekonomika dan Bisnis
Universitas Gadjah Mada
Email: arifinjanpaner@gmail.com

INTISARI

Penelitian ini bertujuan untuk menganalisis secara mendalam mengenai proses implementasi penghapusan BMD dan kendala-kendala yang dihadapi BPKAD Kabupaten Belitung. Pendekatan penelitian ini ialah pendekatan kualitatif yang dilakukan dengan metode studi kasus. Pengumpulan data dilakukan melalui wawancara terhadap partisipan, observasi, dan telaah dokumen-dokumen penghapusan. Hasil penelitian menunjukkan bahwa proses implementasi penghapusan BMD yang dijalankan oleh BPKAD Kabupaten Belitung belum sepenuhnya memenuhi faktor-faktor implementasi Edwards III, yaitu komunikasi, sumber daya, disposisi, dan struktur birokrasi. Selain itu, kurangnya kualitas staf/pelaksana, komitmen yang lemah, fasilitas pendukung yang tidak memadai, kurangnya informasi atau data barang, dan luasnya rentang kendali menjadi hambatan/kendala dalam proses implementasi penghapusan BMD di BPKAD Kabupaten Belitung.

Kata Kunci: penghapusan BMD, implementasi kebijakan, kualitas informasi akuntansi.

**AN ANALYSIS ON THE IMPLEMENTATION OF REGIONAL-OWNED
PROPERTY WRITE OFF AT LOCAL FINANCE AND ASSET
MANAGEMENT OFFICE OF BELITUNG REGENCY**

Arifin Janpaner Gultom
Magister of Accounting Program
Faculty of Economics and Business
Universitas Gadjah Mada
Email: arifinjanpaner@gmail.com

ABSTRACT

This research aims to analyze in depth the implementation process of the Regional-Owned Property write-off and the constraints faced by Local Finance and Asset Management Office (BPKAD) of Belitung Regency in the process of the Regional-Owned Property write-off. The approach used in this research is qualitative, which is performed using a case study method. The data collection was conducted by means of interviews with with participants, observation, and write-off document review. The research results show that the Regional-Owned Property write-off process performed by BPKAD office of Belitung Regency has not yet fulfilled the factors of Edwards III implementation, which are: communication, resources, disposition, and a bureaucratic structure. Moreover, the low quality of staff, weak commitment, inadequate support facility, lack of information or data items, and the width of control scope are constraints in the implementation process of the Regional-Owned Property write-off at the BPKAD office of Belitung Regency.

Keywords: Regional-Owned Property write-off, policy implementation, the quality of accounting information.