

**ANALISIS PENERAPAN SISTEM DAN PROSEDUR PENATAUSAHAAN
PERTANGGUNGJAWABAN BENDAHARA PENERIMAAN DAN
BENDAHARA PENGELUARAN DINAS KOPERASI, UKM, TENAGA
KERJA DAN TRANSMIGRASI KOTA YOGYAKARTA**

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Laporan tugas akhir ini bertujuan untuk mengetahui: (1) Pelaksanaan sistem dan prosedur penatausahaan dan pertanggungjawaban Bendahara Penerimaan Dinas Koperasi, UKM, Tenaga Kerja dan Transmigrasi Kota Yogyakarta; (2) Pelaksanaan sistem dan prosedur penatausahaan dan pertanggungjawaban Bendahara Pengeluaran Dinas Koperasi, UKM, Tenaga Kerja dan Transmigrasi Kota Yogyakarta. Subyek penulisan laporan tugas akhir ini adalah Bendahara Penerimaan dan Bendahara Pengeluaran Dinas Koperasi, UKM, Tenaga Kerja dan Transmigrasi Kota Yogyakarta. Data dikumpulkan dengan metode wawancara, observasi dan dokumentasi terhadap subyek penulisan. Metode penulisan yang digunakan oleh penulis dalam menyusun laporan tugas akhir ini adalah analisis deskriptif kualitatif. Hasil pengamatan dan pembahasan menunjukkan bahwa: (1) Bendahara Penerimaan Dinas Koperasi, UKM, Tenaga Kerja dan Transmigrasi Kota Yogyakarta sudah menerapkan sistem dan prosedur penatausahaan pertanggungjawaban sesuai dengan pedoman yang berlaku, dari tahap awal pengumpulan bukti-bukti transaksi sampai pada tahap pengesahan dan penyampaian kepada pihak-pihak terkait; (2) Bendahara Pengeluaran Dinas Koperasi, UKM, Tenaga Kerja dan Transmigrasi Kota Yogyakarta sudah menerapkan sistem penatausahaan dan pertanggungjawaban sesuai dengan pedoman yang berlaku, dari tahap pembukuan belanja hingga uraian prosedur keseluruhan penyampaian pertanggungjawaban.

Kata Kunci: Bendahara, Analisis, Sistem, Prosedur, Penerimaan, Pengeluaran.

**AN ANALYSIS OF THE IMPLEMENTATION OF SYSTEMS AND
ADMINISTRATION PROCEDURES FOR ACCEPTANCE OF
ADMINISTRATION AND INTRODUCTION TO THE EXPENDITURE OF
COOPERATIVES, SMALL AND MEDIUM ENTERPRISE, MANPOWER
AND TRANSMIGRATION OFFICE IN YOGYAKARTA CITY**

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This final project report aims to find out: (1) the implementation of systems and procedures for administration and accountability of Treasurer Receipts of Cooperatives, Small and Medium Enterprise, Manpower and Transmigration Office in Yogyakarta City; (2) the implementation of systems and procedures for administration and accountability of Expenditure Treasurers of Cooperatives, Small and Medium Enterprise, Manpower and Transmigration Office in Yogyakarta City. The subjects of this final report writing are Treasurer Receipts and Expenditure Treasurers of Cooperatives, Small and Medium Enterprise, Manpower and Transmigration Office in Yogyakarta City. Data were collected by interview method, observation and documentation of the writing subject. The writing method used by the author in preparing this final project report was a qualitative descriptive analysis. The results of observations and discussions show that: (1) the Receiving Treasurer of Cooperatives, Small and Medium Enterprise, Manpower and Transmigration Office in Yogyakarta City has implemented a system and procedure for administering accountability in accordance with the applicable guidelines, from the initial stage of collecting transaction evidence to the stage of ratification and delivery to the relevant parties; (2) The Expenditure Treasurer of Cooperatives, Small and Medium Enterprise, Manpower and Transmigration Office in Yogyakarta City has implemented a system of administration and accountability in accordance with the applicable guidelines, from the bookkeeping stage of the expenditure to the description of the overall procedure for delivering accountability.

Keywords: Treasurer, Analysis, System, Procedure, Receipt, Expenditure.