

***Analysis of Recording and Reporting of Capital Expenditure Accounting of  
Jember Regency Library and Archives***

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***ABSTRACT***

*The purpose of this study was to determine the procedures for recording and reporting capital expenditures implemented by the Library and Archives Service (DISPERPUSIP) of Jember Regency. In this analysis, the method used is a qualitative descriptive approach. The findings of the study indicate that the Library and Archives Service of Jember Regency in implementing the recording and reporting of capital expenditures is relevant to Government Regulation Number 71 of 2010 concerning Government Accounting Standards and Regulation of the Minister of Home Affairs Number 64 of 2013. As reflected in the recording of costs, the recognition of these costs is carried out when expenditures occur from the state general treasury. Acquisition costs are recorded at a value that corresponds to the costs. The application of recording and presenting financial transactions for the capital expenditure category is carried out through financial journals. This report is prepared in the Budget Realization Report (LRA) format, which compares the budget set with its implementation. This report also includes details regarding income and expenditures until the report is submitted to the relevant parties.*

*Keywords: Recording, Reporting, Capital Expenditure*