

**ANALISIS PENYAJIAN LAPORAN KEUANGAN DAERAH
PADA DINAS PENDAPATAN PENGELOLAAN KEUANGAN DAN ASET
KABUPATEN SIDOARJO SESUAI STANDAR AKUNTANSI PEMERINTAHAN
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Abstract

This study aims to determine the concept of local government financial statements to the Department of Revenue Sidoarjo Regency Finance and Asset Management Sidoarjo regency appropriate Government Accounting Standards (Government Regulation No. 24 of 2005). This study used a descriptive approach, the primary data source and secondary data. Primary data and secondary data are already available or the information and supporting data related to financial reporting area. Research results indicate that the Department of Finance and Asset Management Revenue Sidoarjo district has presented the financial statements covering regions Budget budget realization report, Balance Sheet, Statement of Cash Flows, and Notes to Financial Statements. In preparing the financial statements have been guided by the Government Accounting Standards (Government Regulation No. 24 of 2005) but there are several accounts in the realization of the budget, cash flow statement and balance sheet accounts are still using the Permendagri No. 13 of 2006 that the financial statements need to do the conversion. In the process of preparing the report also there are still some obstacles such as at the level of a competent human resource and regulatory changes.

Keywords: *local financial statements, the Government Accounting Standards (SAP)*