

ABSTRACT

ANALYSIS OF THE IMPLEMENTATION GOVERNMENT ACCOUNTING STANDARDS ACCRUAL-BASED IN GOVERNMENT FINANCIAL REPORT (CASE STUDY IN DINAS PENDAPATAN DAERAH OF BANDAR LAMPUNG, FISCAL YEAR 2013)

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The aim of the study is to analyze the suitability of the implementation accrual-based Government Accounting Standards (SAP) in government financial report. This research was conducted at Dispenda Bandar Lampung.

Data were collected by using documentation method and interview. After the data had been collected, the researcher conducted a qualitative descriptive analysis that begins with a comparison between financial report of Dispenda Bandar Lampung and Accrual-Based SAP.

The result of analysis showed that the financial report of Dispenda Bandar Lampung is in compliance with accrual-based SAP. The study also found that the absence of full readiness in the regulation and human resources. Therefore, the researcher suggests that the need for revision of regulations should as soon as possible so that the full accrual-based SAP can run. Then, improvement of human resources through socialization and training is also needed.

**Keywords: Government Financial Report, Accrual-Based SAP, Dinas
Pendapatan Daerah of Bandar Lampung.**