

**Evaluation of Financial Statements Report
Based on the Government Accounting Standards
(Studies in the Department of Public Works Tulang Bawang District)**

Aria Ganesya

ABSTRACT

The financial statements of a tool that is used to demonstrate achievement of the performance and accountability in the execution of a work unit. Department of Public Works Tulang Bawang District is accounting entity reports financial management area. The study aimed to evaluate the financial statements with regard components and qualitative character of the financial statements based on Government Regulation No. 71 of 2010 concerning the Government Accounting Standards.

This study is a descriptive study with a qualitative approach. The focus of his research is to evaluate the financial statements of the Department of Public Works Tulang Bawang district by the Government Accounting Standards. Collecting data using in-depth interviews, focus group discussions, observation and literature. And using data analysis includes data reduction, data presentation, and drawing conclusions and verification.

The results showed that the components of the financial statements of the Department of Public Works in outline has been prepared in accordance with Government Regulation No. 71 of 2010 of the Government Accounting Standards recording accounting transactions using the cash to the accrual basis, but based on the evaluation conducted by the author, the purpose of financial reporting, and the elements contained therein are not fully able to meet the qualitative characteristics of a financial statement. Therefore, in the preparation and presentation of financial statements, the Department of Public Works still needs development and improvement on the constraints that arise due to running processes, including the placement and development of human resources, financial applications update area, as well as systems and accounting procedures.

Keywords: Evaluation, Financial Statements, Government Accounting Standards.