ABSTRACTS

EXPLORATIVE STUDY REPORT OF EXAMINATION OF THE FINANCIAL OF REGENCY/CITY OF REASONABLE QUALIFIED OPINION BY USING THE EXCLUSION OF CONTENT ANALYSIS
(STUDY OF REGENCY/CITY SE-PROVINCE LAMPUNG 2008 - 2012)

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The purpose of this study was to know and analysis the accounts that are excluded in the financial statements of local governments is Lampung Province from 2008 to 2012 with the exception of qualified opinion, as well as to identify and analyze problems in the accounts that are excluded are the cause of local government financial reports with the exception of qualified opinion and know of result of the follow-up recommendations BPK RI Lampung.

Analysis of the exceptions in the examination report on the financial statements of local governments that received a qualified opinion carried out by using content analysis. Content analysis is a systematic technique to categorize words into categories of content/load by using certain coding rules.

Based on the examination report on the financial statements of participants who obtained qualified opinion it can be concluded that with the exception of components that appear as the account balance is excluded in the examination report on the financial statements of participants who obtained a qualified opinion is an assets, especially fixed assets. While the components of the budget realization report that often appears as an exempt account is followed by the income and expenditure. The most frequent expense is operating expenditures while revenues are most often appears as an account that is exempt revenue.

Keywords: BPK audit report, the financial statements areas, a qualified opinion, content analysis, quality accounts.