

Chapter III

Conclusion and Suggestion

3.1 Conclusion

The results showed that the total score for accounting practices by Local Government Work Unit (SKPD) X is 680. The total score for Standard was 1,400 with a deviation of -720 thus the percentage of negative deviation amounted to 51.43%, so it can be interpreted that there had been irregularities in the preparation financial statements in accordance with the theory / basic of laws of 51.43%. Based on this it can be seen that the accounting process is applied and the financial statements are presented not in accordance with government accounting standards as well as laws, regulations, Regulation of the Ministry of Home Affairs and other applicable theories relating to the accounting process at Local Government Work Unit (SKPD) X.

It is known that irregularities occurred in the General Journal, Subsidiary Ledger, Trial Balance, List of Subsidiary Ledger Balance, Adjusting Entries, Worksheet, Notes to the Financial Statements, Closing entries and Reversing entries with the deviation rate that is different. On the other side for SPM & SPP, General Ledger, Statement of Financial Position, Statement of Budget Realization have been presented so well that get a score of 100.

3.2 Suggestion

The government should choose human resources specialist and capabilities in order to manage financial recording and reporting on Local Government Work Unit (SKPD). With good human resource going forward is expected to irregularities that occurred in the process of preparation of financial statements can be reduced so that the quality of financial statements presented secure and reliable, and can be used as a guide in the decision making process.

Human resources can be obtained through recruitment with good qualifications in accounting, or in terms of improving the quality of employees that already exists can be done by providing training and technical assistance as well as provide new information related to the change in government accounting standards so that the knowledge held by employee knowledge is constantly evolving and in accordance with the progress made.

In addition to the control and supervision is also required by certain parties to ensure that the accounting process carried out by the employees in accordance with government accounting standards that apply to reports generated can meet the characteristics of a good financial statement.

