ANALYSIS OF THE IMPLEMENTATION OF GOVERNMENT ACCOUNTING SYSTEMS WITH QUALITY OF FINANCIAL STATEMENTS AT THE REGIONAL OFFICE OF THE MINISTRY OF RELIGION OF ACEH PROVINCE

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ABSTRACT

This study aims to analyze the application of the government accounting system with the quality of financial reports at the Regional Office of the Ministry of Religion in Aceh Province. The research method used is a qualitative research method that aims to describe the phenomena that occur at the study site. The informants used were employees at the Regional Office of the Ministry of Religion in Aceh Province. The results showed that the application of the government accounting system had gone well. The application of the government accounting system is in accordance with PP No. 71 of 2010 and Permendagri No. 64 of 2013 so as to produce quality financial reports. However, there is still a need to improve Government Accounting Standards, because the Regional Office of the Ministry of Religion in the Province of Aceh has not fully implemented an accrual-based accounting system.

Keywords: Implementation of Government Accounting Systems, Government Accounting Objectives, Quality of Financial Statements.