ABSTRAK


Hasil penelitian menunjukkan bahwa Efektivitas sistem akuntansi keuangan daerah dapat dikatakan efektif dan akuntabilitas laporan keuangan dapat dikatakan baik. Analisis yang dilakukan dapat disimpulkan bahwa sistem akuntansi keuangan daerah telah berpengaruh dengan memadai. Laporan keuangan Pemerintah Daerah pada Dinas Pengelolaan Keuangan dan Aset Daerah telah dilaksanakan secara efektif.


Kata kunci : Sistem Akuntansi Keuangan Daerah, Akuntabilitas Laporan keuangan.
The study entitled The Role of Regional Financial Accounting System to Improve Accountability of Finance Report (Case Study at Department of Finance and Asset Management). The aim of research to determine the effectiveness of the financial accounting system areas, to determine the effectiveness of the financial statements. The method used is the method of explanatory with survey approach. Data collection through literature study and field study.

The results showed that the effectiveness of local financial accounting system at the Department of Finance and Asset Management can be said to be effective and accountability of financial reports can be said to be good. From the analysis carried out it can be concluded that the adoption of the financial accounting system has been instrumental with adequate area. The financial statements of Local Government at the Department of Finance and Asset Management have been implemented effectively.

Implementation of the area of financial accounting systems play a role in improving the accountability of the financial statements at the Department of Finance and Asset Management. This means there is a Regional Financial Accounting System Application instrumental in increasing the accountability of financial statements.

Keywords: Regional Financial Accounting System, Accountability financial statements