

Evaluation of the implementation of accrual-based financial statements (Study at the Ulin General Hospital in the South Kalimantan Province of Indonesia)

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Abstract

This study aims to determine the implementation of the preparation of accrual-based financial statements at the Ulin Regional General Hospital of the Province of South Kalimantan, Indonesia. The research method uses a descriptive-qualitative approach. Data is collected through interviews and documentation. The data used is sourced from secondary data (books, regulations, and other official documents) and primary data (interviews with respondents). Data analysis is by comparing between what should be and what has been done in the preparation of accrual-based financial statements at the Ulin Regional General Hospital of South Kalimantan Province, Indonesia. The results showed that the preparation of accrual-based financial statements at the Ulin Regional General Hospital in the Province of South Kalimantan was able to present 7 (seven) financial reports well, assisted by two application systems namely Accounting Information Systems (SIA) and Regional Financial Management Information Systems (SIPKD), this is also evidenced by the Unqualified Opinion (WTP) of the Supreme Audit Agency. There are a few obstacles to the system that are still being updated to improve financial statement presentation, so there is no need to manually add additional items. And there is still a wrong input transaction, even though after the audit report the Audit Board can be corrected immediately.

Keywords: financial statements, accrual basis accounting, accrual-based financial statements

1. Introduction

Good governance as an implementation of development management that is in line with the principles of democracy, avoidance of misallocation of investment funds, prevention of corruption both politically and administratively. One of the principles is accountability in the form of accrual-based financial statements ^[1]. Financial Reports are information that is presented to assist stakeholders in making social, political and economic decisions so that the decisions taken can be of higher quality ^[2]. In order to provide useful and useful information to interested parties, the information presented in financial reporting must fulfill qualitative characteristics so that it can be used in decision making. The qualitative characteristics of financial statements are normative measures that need to be realized in accounting information so that they can fulfill their objectives ^[3]. Accrual basis is the basis of accounting that recognizes the effect of transactions and other events when the transaction and events occur, regardless of when cash or equivalents with cash are received or paid ^[4]. The Financial Report is the final product of a series of processes for recording and summarizing transaction data ^[5]. The financial statements are an obligation of the Ulin Regional General Hospital of South Kalimantan Province to realize financial accountability which is a form of accountability in using public funds economically, efficiently, and effectively, there is no waste and leakage of funds, and corruption ^[6]. For this reason, we need to know the implementation of accrual-based financial statements at the Ulin Regional General Hospital of the Province of South Kalimantan, Indonesia.

2. Materials and Methods

This study uses a qualitative descriptive method. The data are obtained from interviews with employees preparing financial statements, and data obtained from financial report documents and regulations. Data analysis is by comparing between what should be based on government regulation number 71 of 2010 concerning Government Accounting Standards with what has been implemented in the preparation of accrual-based financial financial statements at the Ulin Regional General Hospital of South Kalimantan Province, Indonesia ^[7].

3. Results and Discussion

Financial Statements of Ulin Regional General Hospital of South Kalimantan Province 2017 Budget Year as of December 31, 2017 consists of 7 forms of financial statements that must be presented, namely:

- a. Budget Realization Report (LRA);
- b. Reports of Changes to More Budget Balances;
- c. Balance Sheet;
- d. Operational Report (LO);
- e. Cash Flow Report;
- f. Reports on Changes in Equity (LPE);
- g. Notes to the Financial Statements.

3.1 Budget Realization Report (LRA)

From the document study, it can be seen that the LRA of the Ulin Regional General Hospital is as follows:

Table 1: Budget Realization Report (LRA)

Number	Description	Budget Amount	Realization	The remaining budget	Prognosis	percent
1	2	3	4	5	6	7
	Expenditure	403.998.237.666,00	361.909.580.338,00	42.088.657.328,00	42.088.657.328,00	89,58 %
	Expenditure Undirect	102.499.807.000,00	95.784.015.011,00	6.715.791.989,00	6.715.791.989,00	93,45 %
5.1.1.	Employee Expenditure	102.499.807.000,00	95.784.015.011,00	6.715.791.989,00	6.715.791.989,00	93,45 %
5.1.1.01.	Salaries and allowance	61.729.878.000,00	58.849.265.011,00	2.880.612.989,00	2.880.612.989,00	95,33 %
5.1.1.01.01.	PNS Basic Salary / Representation Money	48.900.000.000,00	46.648.606.239,00	2.251.393.761,00	2.251.393.761,00	95,40 %
5.1.1.01.02.	Family Allowance	4.109.500.000,00	3.805.966.997,00	303.533.003,00	303.533.003,00	92,61 %
5.1.1.01.03.	Positional allowance	397.891.000,00	392.570.000,00	5.321.000,00	5.321.000,00	98,66 %
5.1.1.01.04.	Functional Allowance	5.040.810.000,00	4.882.487.500,00	158.322.500,00	158.322.500,00	96,86 %
5.1.1.01.05.	General Allowance	652.126.000,00	587.855.000,00	64.271.000,00	64.271.000,00	90,14 %
5.1.1.01.06.	Rice Allowance	2.533.551.000,00	2.438.019.300,00	95.531.700,00	95.531.700,00	96,23 %
5.1.1.01.07.	PPh / Special Allowances	95.163.000,00	93.030.669,00	2.132.331,00	2.132.331,00	97,76 %
5.1.1.01.08.	Rounding Salary	837.000,00	729.306,00	107.694,00	107.694,00	87,13 %
5.1.1.02.	Additional Income for Civil Servants	40.769.929.000,00	36.934.750.000,00	3.835.179.000,00	3.835.179.000,00	90,59 %
5.1.1.02.01.	Additional income based on workload	40.769.929.000,00	36.934.750.000,00	3.835.179.000,00	3.835.179.000,00	90,59 %
	Expenditure Direct	301.498.430.666,00	266.125.565.327,00	35.372.865.339,00	35.372.865.339,00	88,27 %
5.2.1.	Employee Expenditure	600.600.000,00	531.032.200,00	69.567.800,00	69.567.800,00	88,42 %
5.2.1.01.	Honorarium of Civil Servants	600.600.000,00	531.032.200,00	69.567.800,00	69.567.800,00	88,42 %
5.2.1.01.01.	Honorarium of the Organizing Committee	600.600.000,00	531.032.200,00	69.567.800,00	69.567.800,00	88,42 %
5.2.2.	Expenditure for goods and services	8.083.437.500,00	7.053.742.007,00	1.029.695.493,00	1.029.695.493,00	87,26 %
5.2.2.01.	Expenditure for Materials Use Out	5.650.000,00	4.432.700,00	1.217.300,00	1.217.300,00	78,45 %
5.2.2.01.01.	Office stationery Expenditure	5.650.000,00	4.432.700,00	1.217.300,00	1.217.300,00	78,45 %
5.2.2.03.	Expenditure for Office Services	8.055.887.000,00	7.034.246.407,00	1.021.640.593,00	1.021.640.593,00	87,32 %
5.2.2.03.12.	Expenditure Documentation and Publication Services	2.000.000,00	0,00	2.000.000,00	2.000.000,00	0,00 %
5.2.2.03.18.	Expenditure for Health Services	8.044.887.000,00	7.025.246.407,00	1.019.640.593,00	1.019.640.593,00	87,33 %
5.2.2.03.26.	Shop for expert / instructor / resource persons	9.000.000,00	9.000.000,00	0,00	0,00	100,00 %
5.2.2.06.	Expenditure for Print and Duplication	11.700.500,00	8.487.400,00	3.213.100,00	3.213.100,00	72,54 %
5.2.2.06.02.	Multiplication Expenditure	11.700.500,00	8.487.400,00	3.213.100,00	3.213.100,00	72,54 %
5.2.2.11.	Food and Beverage Expenditure	10.200.000,00	6.575.500,00	3.624.500,00	3.624.500,00	64,47 %
5.2.2.11.02.	Shop meeting food and drinks	10.200.000,00	6.575.500,00	3.624.500,00	3.624.500,00	64,47 %
5.2.3.	Capital Expenditures	292.814.393.166,00	258.540.791.120,00	34.273.602.046,00	34.273.602.046,00	88,30 %
5.2.3.03.	Capital Expenditures for Procurement of Motorized Land Transportation Equipment	402.600.000,00	375.200.000,00	27.400.000,00	27.400.000,00	93,19 %
5.2.3.03.05.	Capital expenditure Procurement of micro bus motorized land transportation equipment	402.600.000,00	375.200.000,00	27.400.000,00	27.400.000,00	93,19 %
5.2.3.19.	Capital Expenditures for Procurement of Medical Devices	83.049.475.000,00	83.005.742.099,00	43.732.901,00	43.732.901,00	99,95 %
5.2.3.19.18.	Capital expenditure for the procurement of public health equipment	83.049.475.000,00	83.005.742.099,00	43.732.901,00	43.732.901,00	99,95 %
5.2.3.26.	Construction / Purchase Procurement Capital Expenditures *) Buildings	209.362.318.166,00	175.159.849.021,00	34.202.469.145,00	34.202.469.145,00	83,66 %
5.2.3.26.01.	Capital expenditure Procurement of construction / purchase of office buildings	209.362.318.166,00	175.159.849.021,00	34.202.469.145,00	34.202.469.145,00	83,66 %
	Total	403.998.237.666,00	361.909.580.338,00	42.088.657.328,00	42.088.657.328,00	89,58 %
	Surplus/(Defisit)	(403.998.237.666,00)	(361.909.580.338,00)	(42.088.657.328,00)	(42.088.657.328,00)	89,58 %

Source: accounting section of Ulin Regional Hospital in South Kalimantan Province.

From the table above, we can see that the LRA is still presented in the LRA format based on the ministerial regulation number 13 of 2006 and has not been presented with the format of government regulation number 71 of 2010, the LRA is a cash-based financial statement, meaning recording only if cash in and cash out, every transaction that results in cash out or receipt of cash.

3.2 Reports of Changes to Over Budget Balances (LPSAL)

From the study of documents, it can be seen the Report on Changes in the Over Budget Balance (LPSAL) of the Ulin Regional General Hospital in Table 2 as follows:

Table 2: Report on Changes in Over Budget Balance (LPSAL)

No.	Description	2017	2016
1.	Over Budget Balance Initial	0,00	
2.	Use of SAL as Receipt of Current Year Financing	0,00	
3.	Subtotal (1 - 2)	0,00	
4.	Remaining excess / Less of Budget Financing (SILPA / SIKPA)	(361.909.580.338,00)	
5.	Subtotal (3 + 4)	(361.909.580.338,00)	
6.	Correction of Previous Year Bookkeeping Errors	0,00	
7.	Etc	0,00	
8.	Final Over Budget Balance (5 + 6 + 7)	(361.909.580.338,00)	

Source: accounting section of Ulin Regional Hospital in South Kalimantan Province.

From the table above we can see that the Report on Changes in Over Budget Balance (LPSAL) has not been able to display the numbers in the previous year. Based on the results of the interview the system cannot present the previous year's figures and at the end of the year is manually

inputted for the previous year's figures.

3.3. Balance sheet

From the study documents can be seen in the Ulin Regional General Hospital balance sheet in table 3 as follows:

Table 3: Balance sheet

Description	Total		Increase (Decrease)	
	2017	2016	Total	%
1	2	3	4	5
1. ASSETS	1.082.018.458.428,98	914.741.935.532,01	167.276.522.896,97	18,29
1.1. LIQUID ASSETS	78.714.802.272,41	116.800.037.335,61	(38.085.235.063,20)	(32,61)
1.1.1. Cash	56.719.139.808,41	65.245.107.561,81	(8.525.967.753,40)	(13,07)
Cash in Regional Cash	0	0	0,00	0,00
1.1.1.02. Cash in the Receiving Treasurer	0	0	0,00	0,00
1.1.1.03. Cash in the Expenditure Treasurer	0	0	0,00	0,00
1.1.1.04. Cash in the Treasurer of the Ulin Hospital	56.719.139.808,41	65.245.107.561,81	(8.525.967.753,40)	(13,07)
1.1.1.05. Other Cash	0	0	0,00	0,00
1.1.1.06. EQUIVALENT WITH CASH	0	0	0,00	0,00
1.1.2. Short term investment	0	0	0,00	0,00
1.1.2.01. Investment in Shares	0	0	0,00	0,00
1.1.2.02. Investment in deposits	0	0	0,00	0,00
1.1.2.03 Investment in SUN	0	0	0,00	0,00
1.1.2.04. Investment in SBI	0	0	0,00	0,00
1.1.2.05. Investment in SPN	0	0	0,00	0,00
1.1.2.06. BLUD Short Term Investment	0	0	0,00	0,00
1.1.2.07. Other Short Term Investments	0	0	0,00	0,00
1.1.3. Receivable Income	22.359.173.274,00	51.341.188.983,84	(28.982.015.709,84)	(56,45)
1.1.3.01. Regional Tax Receivables	0	0	0,00	0,00
1.1.3.02. Retribution Receivables	0	0	0,00	0,00
1.1.3.03. Receivables Management of Separate Regional Wealth Management Results	0	0	0,00	0,00
1.1.3.04. Legitimate Other Receivables of PAD	10.859.173.274,00	51.341.188.983,84	(40.482.015.709,84)	(78,85)
1.1.3.05. Receivables from Central Government Transfers - Balancing Funds	0	0	0,00	0,00
1.1.3.06. Other Government Transfer Receivables	0	0	0,00	0,00
1.1.3.07. Other Regional Government Transfer Receivables	11.500.000.000,00	0	11.500.000.000,00	0,00
1.1.3.08. Other Income Receivables	0	0	0,00	0,00
1.1.4. Other Receivables	0	0	0,00	0,00
1.1.4.01. Liquid Section of Long Term Bills	0	0	0,00	0,00
1.1.4.02. Liquid Section Long Term Loan Bill to Other Entities	0	0	0,00	0,00
1.1.4.03. Liquid Section of Installment Sales Bill	0	0	0,00	0,00
1.1.4.04. Liquid Section of Regional Claims	0	0	0,00	0,00
1.1.4.05. Down payment	0	0	0,00	0,00
1.1.4.06. Bailout	0	0	0,00	0,00

1.1.5 Allowance for Receivables	(10.859.173.274,00)	(9.310.173.528,04)	(1.548.999.745,96)	16,64
1.1.5.01. Allowance for Receivable Income	0	0	0,00	0,00
1.1.5.02. Allowance for Other Receivables	(10.859.173.274,00)	(9.310.173.528,04)	(1.548.999.745,96)	16,64
1.1.6. Prepaid Expenses	0	0	0,00	0,00
1.1.6.01. Prepaid Employee Expenses	0	0	0,00	0,00
1.1.6.02. Prepaid Goods Expenses	0	0	0,00	0,00
1.1.6.03. Prepaid Service Expenses	0	0	0,00	0,00
1.1.6.04. Prepaid Maintenance Expenses	0	0	0,00	0,00
1.1.6.05. Other expenses	0	0	0,00	0,00
1.1.7. Stock	10.495.662.464,00	9.523.914.318,00	971.748.146,00	10,20
1.1.7.01. Stock.	10.495.662.464,00	9.523.914.318,00	971.748.146,00	10,20
1.1.8.09. RK SKPD	0	0	0,00	0,00
1.1.9. Other Liquid Assets	0	0	0,00	0,00
1.1.9.01. Other Liquid Assets	0	0	0,00	0,00
1.2. LONG TERM INVESTMENT	0	0	0,00	0,00
1.2.1. Non-Permanent Long-Term Investment	0	0	0,00	0,00
1.2.1.01. Long-term investment to other entities	0	0	0,00	0,00
1.2.1.02. Investment in Bonds	0	0	0,00	0,00
1.2.1.03. Investment in a Development Project	0	0	0,00	0,00
1.2.1.04. Revolving fund	0	0	0,00	0,00
1.2.1.05. Long Term Deposits	0	0	0,00	0,00
1.2.1.06. Other Non-Permanent Investments	0	0	0,00	0,00
1.2.1.07. Cooperatives and Small and Medium Enterprises	0	0	0,00	0,00
1.2.1.08. Cow Breeding	0	0	0,00	0,00
1.2.2. Permanent Long-Term Investment	0	0	0,00	0,00
1.2.2.01. Regional Government Equity Participation	0	0	0,00	0,00
1.2.2.02. Other Permanent Investments	0	0	0,00	0,00
1.3. PERMANENT ASSETS	1.000.904.428.260,57	780.907.755.300,40	219.996.672.960,17	28,17
1.3.1. Land	194.840.080.000,00	194.840.080.000,00	0,00	0,00
1.3.1.01. Land	194.840.080.000,00	194.840.080.000,00	0,00	0,00
1.3.2. Equipment and Machines	337.876.547.242,21	226.076.504.085,21	111.800.043.157,00	49,45
1.3.2.01. Heavy equipments	2.476.654.960,00	2.417.510.960,00	59.144.000,00	2,45
1.3.2.02. Transport Equipment	3.164.218.050,00	2.832.018.050,00	332.200.000,00	11,73
1.3.2.03. Workshop Tools	7.241.595.080,00	6.884.261.440,00	357.333.640,00	5,19
1.3.2.04. Farm and Animal Husbandry Equipment	0	0	0,00	0,00
1.3.2.05. Office and Household Equipment	38.437.114.851,04	27.757.608.092,04	10.679.506.759,00	38,47
1.3.2.06. Studio and Communication Tools	553.428.760,00	460.396.010,00	93.032.750,00	20,21
1.3.2.07. Medical devices	278.714.494.632,17	185.696.879.533,17	93.017.615.099,00	50,09
1.3.2.08. Laboratory equipment	7.289.040.909,00	27.830.000,00	7.261.210.909,00	26.091,31
1.3.2.09. Security tools	0	0	0,00	0,00
1.3.2.10. Measuring instrument	0	0	0,00	0,00
1.3.3. Buildings	497.489.848.223,00	481.491.746.041,00	15.998.102.182,00	3,32
1.3.3.01. Building.	497.489.848.223,00	481.491.746.041,00	15.998.102.182,00	3,32
1.3.3.06. Monument	0	0	0,00	0,00
1.3.4. Roads, Bridges, Irrigation and Networks	1.870.425.864,00	1.870.425.864,00	0,00	0,00
1.3.4.01. Roads and Bridges	0	0	0,00	0,00
1.3.4.02. Water and Irrigation Buildings	0	0	0,00	0,00
1.3.4.03. Installation	0	0	0,00	0,00
1.3.4.04. Network Equipment	1.870.425.864,00	1.870.425.864,00	0,00	0,00
1.3.5. Other Permanent Assets	15.310.000,00	15.310.000,00	0,00	0,00
1.3.5.01. Books and Literature / Culture	15.310.000,00	15.310.000,00	0,00	0,00
1.3.5.02. Art / Culture Pattern	0	0	0,00	0,00
1.3.5.03. Livestock and plants	0	0	0,00	0,00
1.3.5.04. Master Plan	0	0	0,00	0,00
1.3.5.05. Other Permanent Assets BOS	0	0	0,00	0,00
1.3.6. Construction in progress	231.751.403.424,00	79.623.402.203,00	152.128.001.221,00	191,06
1.3.6.01. Construction in progress	231.751.403.424,00	79.623.402.203,00	152.128.001.221,00	191,06
1.3.7. Accumulated depreciation	(262.939.186.492,64)	(203.009.712.892,81)	(59.929.473.599,83)	29,52
1.3.7.01. Accumulated Depreciation of Equipment and Machinery	(207.946.142.062,10)	(158.017.497.434,85)	(49.928.644.627,25)	31,60
1.3.7.02. Accumulated Depreciation of Buildings	(54.450.357.626,33)	(44.500.421.939,45)	(9.949.935.686,88)	22,36
1.3.7.03. Accumulated Depreciation of Irrigation and Network	(542.686.804,21)	(491.793.518,51)	(50.893.285,70)	10,35
1.3.8. Permanent Asset Renovation	0	0	0,00	0,00
1.3.8.01. Permanent Asset Renovation	0	0	0,00	0,00
1.4. RESERVED FUND	0	0	0,00	0,00
1.4.1. Reserved fund	0	0	0,00	0,00
1.4.1.01. Reserved fund	0	0	0,00	0,00

1.5. OTHER ASSETS	2.399.227.896,00	17.034.142.896,00	(14.634.915.000,00)	(85,92)
1.5.1. Installment Sales Bill	0	0	0,00	0,00
1.5.1.01. Installment Sales Bill.	0	0	0,00	0,00
1.5.2. Partnership with Third Parties	0	0	0,00	0,00
1.5.2.01. Partnership with Third Parties.	0	0	0,00	0,00
1.5.3. Intangible Assets	0	0	0,00	0,00
1.5.3.01. Intangible Assets	0	0	0,00	0,00
1.5.3.06. Accumulated Intangible Asset Amortization	0	0	0,00	0,00
1.5.4. Other Assets	2.399.227.896,00	17.034.142.896,00	(14.634.915.000,00)	(85,92)
1.5.4.01. Other Assets.	2.399.227.896,00	17.034.142.896,00	(14.634.915.000,00)	(85,92)
1.5.4.02. Accumulation of Other Assets Depreciation	0	0	0,00	0,00
TOTAL ASSETS	1.082.018.458.428,98	914.741.935.532,01	167.276.522.896,97	18,29
TOTAL ASSETS	1.082.018.458.428,98	914.741.935.532,01	167.276.522.896,97	18,29
2. OBLIGATIONS	51.205.268.698,67	38.024.151.203,73	13.181.117.494,94	34,67
2.1. SHORT-TERM OBLIGATIONS	51.205.268.698,67	38.024.151.203,73	13.181.117.494,94	34,67
2.1.1. Third Party Calculation Payables	0	0	0,00	0,00
2.1.1.01. Third Party Calculation Payables.	0	0	0,00	0,00
2.1.1.02. Liquid Section of Debt to the Central Government	0	0	0,00	0,00
2.1.1.03. Central PPh Debt	0	0	0,00	0,00
2.1.1.04. Central VAT Debt	0	0	0,00	0,00
2.1.1.05. Taperum debt	0	0	0,00	0,00
2.1.1.06. Employee Obligation Debt	0	0	0,00	0,00
2.1.1.07. Other Third Party Calculation Debt	0	0	0,00	0,00
2.1.1.08. Debt Guarantee	0	0	0,00	0,00
2.1.4. Prepaid income	78.837.124,67	0	78.837.124,67	0,00
2.1.4.04. Other Prepaid income.	78.837.124,67	0	78.837.124,67	0,00
2.1.5. Expenditure Debt	0	0	0,00	0,00
2.1.5.01. Employee Expenditure Debt	0	0	0,00	0,00
2.1.5.02. Debt Shopping for Goods and Services	0	0	0,00	0,00
2.1.5.03. Capital Expenditures Debt	0	0	0,00	0,00
2.1.5.04. Subsidized Expenditure Debt	0	0	0,00	0,00
2.1.5.05. Other Regional Government Transfer Debt	0	0	0,00	0,00
2.1.5.06. Other Expenditures Debt	0	0	0,00	0,00
2.1.6. Other Short-term Debt	51.126.431.574,00	38.024.151.203,73	13.102.280.370,27	34,46
2.1.6.02. Debt Excess Payment Transfers	0	0	0,00	0,00
2.1.6.03. Debt Excess of Other Payments Legitimate Revenue	0	0	0,00	0,00
2.1.6.04. Debt Transfer	0	0	0,00	0,00
2.1.6.05. Other Short-term Debt	51.126.431.574,00	38.024.151.203,73	13.102.280.370,27	34,46
2.2. LONG-TERM OBLIGATION	0	0	0,00	0,00
2.2.1. Domestic Debt	0	0	0,00	0,00
2.2.1.01. Domestic Debt Banking Sector	0	0	0,00	0,00
2.2.1.02. Debt from Non-Bank Financial Institutions	0	0	0,00	0,00
2.2.1.03. Bonds Domestic Debt	0	0	0,00	0,00
2.2.1.04. Central Government Debt	0	0	0,00	0,00
2.2.1.05. Other Regional Government Debt	0	0	0,00	0,00
2.2.1.06. Other Domestic Debt	0	0	0,00	0,00
2.2.2. Other Long-Term Debt	0	0	0,00	0,00
2.2.2.01. Other Long-Term Debt	0	0	0,00	0,00
TOTAL OBLIGATIONS	51.205.268.698,67	38.024.151.203,73	13.181.117.494,94	34,67
TOTAL OBLIGATIONS	51.205.268.698,67	38.024.151.203,73	13.181.117.494,94	34,67
3. EQUITY	1.030.814.976.730,31	876.717.784.328,28	154.097.192.402,03	17,58
3.1. EQUITY	1.030.814.976.730,31	876.717.784.328,28	154.097.192.402,03	17,58
3.1.1. Equity	1.030.814.976.730,31	876.717.784.328,28	154.097.192.402,03	17,58
3.1.1.01. Equity	1.030.814.976.730,31	876.717.784.328,28	154.097.192.402,03	17,58
3.1.1.02. LO Surplus / Deficit	0	0	0,00	0,00
3.1.2. SAL Equity	0	0	0,00	0,00
3.1.2.01. SAL Equity	0	0	0,00	0,00
3.1.2.02. Estimated Change in SAL	0	0	0,00	0,00
3.1.2.03. LRA Surplus / Deficit	0	0	0,00	0,00
3.1.3. Equity to be Consolidated	0	0	0,00	0,00
3.1.3.01. RK PPKD	0	0	0,00	0,00
TOTAL EQUITY	1.030.814.976.730,31	876.717.784.328,28	154.097.192.402,03	17,58
TOTAL OBLIGATIONS AND EQUITY	1.082.020.245.428,98	914.741.935.532,01	167.278.309.896,97	18,29

Source: accounting section of Ulin Regional Hospital in South Kalimantan Province

From the table above we can see that the balance sheet can display the numbers in the previous year. Based on the results of the interview the system can present the previous year's figures for the presentation of the balance sheet. In the presentation of the balance sheet, there was a miscalculation of transactions in other Regional Government Transfer Receivables which should be recognized as expenditure

financing.

3.4 Cash Flow Statement

From the study of documents, it can be seen the cash flow statement of general hospital in the ulin area in table 4 as follows:

Table 4: Cash Flow Statement Cash Flow Reports Period: 01-01-2017 until 31-12-2017

Code	Description	Rupiah
A.	Flow from operational activities	
	1. Initial Year Surplus / Deficit	274,129,713,308
	3. Changes in Liquid Assets	
	1.1.3. Receivable Income	28,982,015,709
	1.1.4. Allowance for Receivables	(7,768,281,069)
	1.1.7. Stock	9,870,436
	1.1.7.02. Inventory/Material Stock	(981,618,582)
	4. Change in Short Term Liabilities	
	2.1.1.03. Central PPh Debt	0
	2.1.4. Prepaid income	398,388,561
	2.1.5.02. Debt Expenditure for Goods and Services	10,791,945,929
	2.1.6. Other Short-term Debt	2,396,616,004
B.	Flow of Investment Activities	
	1. Entry Flow	
	1.3.2.04. Motorized Land Transport Equipment	43,000,000
	1.3.2.15. Household appliance	24,452,500
	1.3.2.21. Medical devices	48,905,000
	1.3.6. Construction in procesing	130,154,640
	2. Outflow	
	1.3.2.03. Auxiliary Tools	(59,144,000)
	1.3.2.04. Motorized Land Transport Equipment	(375,200,000)
	1.3.2.09. Machine Tool	(357,333,640)
	1.3.2.14. Office tools	(197,239,753)
	1.3.2.15. Household appliance	(9,817,206,306)
	1.3.2.16. Computer	(504,751,600)
	1.3.2.17. Work Tables and Chairs / Official Meetings	(160,309,100)
	1.3.2.18. Studio Tools	(83,032,750)
	1.3.2.19. Communication tool	(10,000,000)
	1.3.2.21. Medical devices	(92,823,222,270)
	1.3.2.23. Laboratory Units	(7,261,210,909)
	1.3.3. Buildings	(3,020,198,882)
	1.3.6. Construction in procesing	(164,824,334,307)
C.	Flow of Funding Activities	
	1. From Funding	
	3.1.1. Equity	(43,000,000)
	3.1.1.02.1 Last Year Surplus/Deficit	(37,194,946,672)
E.	Initial Cash Balance & Equivalent With Cash	
	1.1.1. Cash and equivalents with cash	65,245,107,561
	Total Initial Cash Balance & Equivalent With Cash	65,245,107,561
	Net Cash Increase / Decrease	(8,525,967,753)
	Final Balance	56,719,139,808

Source: accounting section of Ulin Regional Hospital in South Kalimantan Province.

From the table above, we can see that the cash flow report has not been able to display the figure in the previous year as it should be in the format of government regulation number 71 of 2010. Based on the results of the interview the system cannot present the previous year's figure and the format presented still uses the ministerial regulation number

13 of 2006.

3.5 Operational Reports (LO)

From the study of documents, it can be seen the operational reports of the general hospital in the area in Table 5 as follows:

Table 5: Operational Reports (LO)

Number	Description	Realization of 2017	Realization of 2016	The increase/decrease	(%)
8.0	Income - LO	302.746.321.522,17	0,00	302.746.321.522,17	0,00 %
8.1.	Regional Original Income (PAD) - LO	299.462.386.327,82	0,00	299.462.386.327,82	0,00 %
8.1.4.	Others Legitimate PAD - LO	299.462.386.327,82	0,00	299.462.386.327,82	0,00 %
8.1.4.20.01.	Income from BLUD Public Services - LO	299.462.386.327,82	0,00	299.462.386.327,82	0,00 %
8.3.	Miscellaneous Income - LO	3.283.935.194,35	0,00	3.283.935.194,35	0,00 %
8.3.3.01.02.	Uncollectible Receivable Income	3.283.935.194,35	0,00	3.283.935.194,35	0,00 %
8.Z	TOTAL INCOME	302.746.321.522,17	0,00	302.746.321.522,17	0,00 %
9.0	EXPENSES	510.642.552.858,14	0,00	510.642.552.858,14	0,00 %
9.1.	OPERATION EXPENSES - LO	479.791.773.704,14	0,00	479.791.773.704,14	0,00 %
9.1.1.	Expenses for Employee - LO	97.593.231.264,00	0,00	97.593.231.264,00	0,00 %
9.1.1.01.	Expenses for Salary and Allowances - LO	59.922.928.507,00	0,00	59.922.928.507,00	0,00 %
9.1.1.01.01.	PNS Basic Salary / Representation Money - LO	46.648.606.239,00	0,00	46.648.606.239,00	0,00 %
9.1.1.01.02.	Family Allowance - LO	3.805.966.997,00	0,00	3.805.966.997,00	0,00 %
9.1.1.01.03.	Position Allowance - LO	392.570.000,00	0,00	392.570.000,00	0,00 %
9.1.1.01.04.	Functional Allowance - LO	4.882.487.500,00	0,00	4.882.487.500,00	0,00 %
9.1.1.01.05.	General Functional Allowance - LO	587.855.000,00	0,00	587.855.000,00	0,00 %
9.1.1.01.06.	Rice Allowance - LO	2.438.019.300,00	0,00	2.438.019.300,00	0,00 %
9.1.1.01.07.	PPh Allowance / Special Allowance - LO	93.030.669,00	0,00	93.030.669,00	0,00 %
9.1.1.01.08.	Rounding Salary - LO	729.306,00	0,00	729.306,00	0,00 %
9.1.1.01.09.	Health Insurance Fee - LO	1.073.663.496,00	0,00	1.073.663.496,00	0,00 %
9.1.1.02.	Additional Income for Civil Servants - LO	37.024.750.000,00	0,00	37.024.750.000,00	0,00 %
9.1.1.02.01.	Additional Income based on workload - LO	36.934.750.000,00	0,00	36.934.750.000,00	0,00 %
9.1.1.02.04.	Additional Income based on professional scarcity - LO	90.000.000,00	0,00	90.000.000,00	0,00 %
9.1.1.07.	Overtime Money - LO	645.552.757,00	0,00	645.552.757,00	0,00 %
9.1.1.07.01.	Overtime Money PNS - LO	325.076.257,00	0,00	325.076.257,00	0,00 %
9.1.1.07.02.	Non PNS Overtime Money - LO	320.476.500,00	0,00	320.476.500,00	0,00 %
9.1.2.	Expenses for Goods and services	317.393.133.900,00	0,00	317.393.133.900,00	0,00 %
9.1.2.01.	Expenses for Material Use Out	7.051.846.894,00	0,00	7.051.846.894,00	0,00 %
9.1.2.01.01.	Expenses for Office stationery inventory	1.096.422.089,00	0,00	1.096.422.089,00	0,00 %
9.1.2.01.02.	Expenses for Document Inventory / tender administration	2.345.946.500,00	0,00	2.345.946.500,00	0,00 %
9.1.2.01.03.	Expenses for Inventory of electrical and electronic equipment (incandescent, dry battery)	647.235.465,00	0,00	647.235.465,00	0,00 %
9.1.2.01.04.	Expenses Inventory of stamps, stamps and other postal items	7.732.000,00	0,00	7.732.000,00	0,00 %
9.1.2.01.05.	Expenses for cleaning equipment and cleaning supplies	2.032.719.840,00	0,00	2.032.719.840,00	0,00 %
9.1.2.01.06.	Expenses for Oil / Gas Fuel Inventory	679.743.500,00	0,00	679.743.500,00	0,00 %
9.1.2.01.08.	Expenses for Inventory filling gas cylinder contents	242.047.500,00	0,00	242.047.500,00	0,00 %
9.1.2.02.	Expenses for Material Inventory	121.271.081.078,00	0,00	121.271.081.078,00	0,00 %
9.1.2.02.01.	Expenses for building materials	2.377.498.964,00	0,00	2.377.498.964,00	0,00 %
9.1.2.02.04.	Expenses for drug supplies	106.627.005.541,00	0,00	106.627.005.541,00	0,00 %
9.1.2.02.06.	Expenses for Main Food Supply	8.433.312.285,00	0,00	8.433.312.285,00	0,00 %
9.1.2.02.07.	Expenses for Medical Supplies Material Supplies	1.165.596.370,00	0,00	1.165.596.370,00	0,00 %
9.1.2.02.08.	Expenses for Office Supplies Material	2.667.667.918,00	0,00	2.667.667.918,00	0,00 %
9.1.2.03.	Office Services Expenses	177.157.403.303,00	0,00	177.157.403.303,00	0,00 %
9.1.2.03.01.	Telephone Service Expenses	381.306.349,00	0,00	381.306.349,00	0,00 %
9.1.2.03.02.	Water Service Expenses	4.566.006.622,00	0,00	4.566.006.622,00	0,00 %
9.1.2.03.03.	Electricity Service Expenses	6.221.112.000,00	0,00	6.221.112.000,00	0,00 %
9.1.2.03.04.	Expenses for Tender for auction announcements / auction winners	1.320.000,00	0,00	1.320.000,00	0,00 %
9.1.2.03.05.	News / magazine service expenses	112.675.000,00	0,00	112.675.000,00	0,00 %
9.1.2.03.06.	Wire / facsimile / internet service charges expenses	113.524.360,00	0,00	113.524.360,00	0,00 %
9.1.2.03.08.	Certification Services Expenses	141.784.431,00	0,00	141.784.431,00	0,00 %
9.1.2.03.12.	Expenses for Rent Sound System	3.000.000,00	0,00	3.000.000,00	0,00 %
9.1.2.03.13.	Expenses for Laboratory Equipment Rental Charges	590.000.000,00	0,00	590.000.000,00	0,00 %
9.1.2.03.18.	Expenses for Documentation and Publication Services	78.018.000,00	0,00	78.018.000,00	0,00 %
9.1.2.03.19.	Health Care Services Expenses	9.052.731.130,00	0,00	9.052.731.130,00	0,00 %
9.1.2.03.20.	Expenses for Transportation and Accommodation Services	574.048.875,00	0,00	574.048.875,00	0,00 %
9.1.2.03.21.	Award Expenses	53.900.000,00	0,00	53.900.000,00	0,00 %
9.1.2.03.22.	Safety and Hygiene Service Expenses	6.700.838.884,00	0,00	6.700.838.884,00	0,00 %
9.1.2.03.23.	Health Service Expenses	119.596.056.653,00	0,00	119.596.056.653,00	0,00 %
9.1.2.03.26.	Survey / Research Services Expenses	5.096.000,00	0,00	5.096.000,00	0,00 %
9.1.2.03.27.	Accreditation Service Expenses	83.292.330,00	0,00	83.292.330,00	0,00 %
9.1.2.03.31.	Cooperation Service Expenses with Third Parties	28.882.692.669,00	0,00	28.882.692.669,00	0,00 %

9.1.2.05.	Motor Vehicle Maintenance Expenses	292.040.443,00	0,00	292.040.443,00	0,00 %
9.1.2.05.01.	Service Expenses	13.972.470,00	0,00	13.972.470,00	0,00 %
9.1.2.05.02.	Expenses For Replacement Parts	22.941.770,00	0,00	22.941.770,00	0,00 %
9.1.2.05.03.	Expenses For Oil / Gas and lubricant	232.445.403,00	0,00	232.445.403,00	0,00 %
9.1.2.05.05.	Motor Vehicle Tax Expenses	22.680.800,00	0,00	22.680.800,00	0,00 %
9.1.2.06.	Print and Doubling Expenses	485.981.175,00	0,00	485.981.175,00	0,00 %
9.1.2.06.01.	Print Expenses	431.961.450,00	0,00	431.961.450,00	0,00 %
9.1.2.06.02.	Doubling Expenses	54.019.725,00	0,00	54.019.725,00	0,00 %
9.1.2.07.	Expenses For House / Building / Warehouse / Parking Charges	71.720.000,00	0,00	71.720.000,00	0,00 %
9.1.2.07.02.	Expenses For Burden is buried in / office / place	71.720.000,00	0,00	71.720.000,00	0,00 %
9.1.2.08.	Expenses For Rent Mobility Facilities	300.000,00	0,00	300.000,00	0,00 %
9.1.2.08.01.	Expenses For Rent Land Mobility Facilities	300.000,00	0,00	300.000,00	0,00 %
9.1.2.10.	Expenses For Rent Office Equipment	1.070.000,00	0,00	1.070.000,00	0,00 %
9.1.2.10.01.	Expenses For Rent Chair And Table	1.070.000,00	0,00	1.070.000,00	0,00 %
9.1.2.11.	Food and Beverage Expenses	1.125.222.739,00	0,00	1.125.222.739,00	0,00 %
9.1.2.11.01.	Daily employee food and drink expenses	113.987.750,00	0,00	113.987.750,00	0,00 %
9.1.2.11.02.	Meeting food and beverage expenses	898.112.539,00	0,00	898.112.539,00	0,00 %
9.1.2.11.03.	Guest food and drink expenses	113.122.450,00	0,00	113.122.450,00	0,00 %
9.1.2.12.	Service Clothing and Attributes expenses	34.650.000,00	0,00	34.650.000,00	0,00 %
9.1.2.12.02.	Daily Civil Clothing Expenses (PSH)	21.150.000,00	0,00	21.150.000,00	0,00 %
9.1.2.12.03.	Complete Civil Clothing Load (PSL)	13.500.000,00	0,00	13.500.000,00	0,00 %
9.1.2.13.	Expenses for Work Wear	147.327.200,00	0,00	147.327.200,00	0,00 %
9.1.2.13.01.	Field work clothes expenses	147.327.200,00	0,00	147.327.200,00	0,00 %
9.1.2.14.	Expenses for Special clothing and certain days	66.681.472,00	0,00	66.681.472,00	0,00 %
9.1.2.14.03.	Expenses for Traditional batik clothing load	66.681.472,00	0,00	66.681.472,00	0,00 %
9.1.2.15.	Service Travel Expenses	1.746.455.708,00	0,00	1.746.455.708,00	0,00 %
9.1.2.15.01.	Expenses for official travel in the area	248.124.700,00	0,00	248.124.700,00	0,00 %
9.1.2.15.02.	Expenses for official travel outside the region	1.498.331.008,00	0,00	1.498.331.008,00	0,00 %
9.1.2.18.	Maintenance	2.074.703.435,00	0,00	2.074.703.435,00	0,00 %
9.1.2.18.02.	Equipment and Machine Maintenance Expenses	19.176.368,00	0,00	19.176.368,00	0,00 %
9.1.2.18.03.	Building and Building Maintenance Expenses	2.055.527.067,00	0,00	2.055.527.067,00	0,00 %
9.1.2.22.	PNS Education Scholarship Expenses	383.450.000,00	0,00	383.450.000,00	0,00 %
9.1.2.22.02.	Scholarship expenses for S1 study assignments	121.250.000,00	0,00	121.250.000,00	0,00 %
9.1.2.22.03.	Scholarship expenses for S2 study assignments	262.200.000,00	0,00	262.200.000,00	0,00 %
9.1.2.23.	Expenses for Course, training, socialization and technical guidance for civil servants	1.231.287.292,00	0,00	1.231.287.292,00	0,00 %
9.1.2.23.01.	Expenses for short courses / training	1.056.645.120,00	0,00	1.056.645.120,00	0,00 %
9.1.2.23.02.	Expenses for socialization	174.642.172,00	0,00	174.642.172,00	0,00 %
9.1.2.24.	Expenses for Non-Employee Honorarium	42.251.000,00	0,00	42.251.000,00	0,00 %
9.1.2.24.01.	Honorarium of Experts / Resources / Instructors	37.251.000,00	0,00	37.251.000,00	0,00 %
9.1.2.24.02.	Moderator	5.000.000,00	0,00	5.000.000,00	0,00 %
9.1.2.25.	Honorarium of Civil Servants	3.979.454.661,00	0,00	3.979.454.661,00	0,00 %
9.1.2.25.01.	Honorarium of the Organizing Committee	531.032.200,00	0,00	531.032.200,00	0,00 %
9.1.2.25.02.	Honorarium for the Procurement of Goods and Services Team	147.050.000,00	0,00	147.050.000,00	0,00 %
9.1.2.25.03.	Honorarium of Experts / Instructors / Resources	3.301.372.461,00	0,00	3.301.372.461,00	0,00 %
9.1.2.26.01.	Honorarium of Experts / Instructors / Resources	230.207.500,00	0,00	230.207.500,00	0,00 %
9.1.7.	Depreciation and Amortization Expenses	59.972.473.599,83	0,00	59.972.473.599,83	0,00 %
9.1.7.01.	Expenses for Machine and Machine Depreciation	49.971.644.627,25	0,00	49.971.644.627,25	0,00 %
9.1.7.01.01.	Expenses for Depreciation of Large Land Equipment	76.986.015,71	0,00	76.986.015,71	0,00 %
9.1.7.01.04.	Expenses for Depreciation of Motorized Land Transport Equipment	1.267.555.714,30	0,00	1.267.555.714,30	0,00 %
9.1.7.01.09.	Expenses for Depreciating Machine Tools	724.021.008,00	0,00	724.021.008,00	0,00 %
9.1.7.01.14.	Expenses for Depreciation of Office Equipment	6.442.023.540,91	0,00	6.442.023.540,91	0,00 %
9.1.7.01.18.	Expenses for Depreciation Tool Studio	92.398.890,00	0,00	92.398.890,00	0,00 %
9.1.7.01.21.	Expenses for Medical Device Depreciation	40.327.053.614,21	0,00	40.327.053.614,21	0,00 %
9.1.7.01.23.	Expenses for Depreciation of Laboratory Units	1.041.605.844,12	0,00	1.041.605.844,12	0,00 %
9.1.7.02.	Building and Building Depreciation Expenses	9.949.935.686,88	0,00	9.949.935.686,88	0,00 %
9.1.7.02.01.	Expenses for Depreciation of Workplace Buildings	9.949.935.686,88	0,00	9.949.935.686,88	0,00 %
9.1.7.03.	Expenses for Road, Irrigation and Network Depreciation	50.893.285,70	0,00	50.893.285,70	0,00 %
9.1.7.03.20.	Expenses for Drinking Water Depreciation Network	38.513.925,00	0,00	38.513.925,00	0,00 %
9.1.7.03.22.	Phone Network Depreciation Expenses	4.151.195,70	0,00	4.151.195,70	0,00 %
9.1.7.03.23.	Expenses for Gas Network Depreciation	8.228.165,00	0,00	8.228.165,00	0,00 %
9.1.8.	Allowance for Receivables Expenses	4.832.934.940,31	0,00	4.832.934.940,31	0,00 %
9.1.8.01.	Income Allowance Expenses	4.832.934.940,31	0,00	4.832.934.940,31	0,00 %
9.1.8.01.04.	Allowance for Other Receivables from Legitimate PAD	4.832.934.940,31	0,00	4.832.934.940,31	0,00 %

Expenses					
9.3.	Non-operational Defisit	14.634.915.000,00	0,00	14.634.915.000,00	0,00 %
9.3.4.01.	Deficit of Assets Removal -LO	14.634.915.000,00	0,00	14.634.915.000,00	0,00 %
9.3.4.01.01.	Deficit of Assets Removal -LO	14.634.915.000,00	0,00	14.634.915.000,00	0,00 %
9.5.	Blud Expenses	16.215.864.154,00	0,00	16.215.864.154,00	0,00 %
9.5.1.	Blud Expenses	16.215.864.154,00	0,00	16.215.864.154,00	0,00 %
9.5.1.01.	Blud Expenses	16.215.864.154,00	0,00	16.215.864.154,00	0,00 %
9.5.1.01.01.	Blud Employee Expenses	16.215.864.154,00	0,00	16.215.864.154,00	0,00 %
9.Z	Total Operational Expenses	510.642.552.858,14	0,00	510.642.552.858,14	0,00 %
9.Z.	Surplus/(Defisit)-LO	(207.896.231.335,97)	0,00	(207.896.231.335,97)	0,00 %

Source: accounting section of Ulin Regional Hospital in South Kalimantan Province.

From the table above we can see that the operational report has not been able to display the numbers in the previous year. Based on the results of the interview the system cannot present the previous year's figures and at the end of the year is manually inputted for the previous year's figures.

3.6 Reports of Changes in Equity

From the study of documents, it can be seen a report of changes in the equity of general hospital in the ulin area in table 6 as follows:

Table 6. Reports of Changes in Equity

Number	Description	2017	2016
1.0	Initial equity	876.717.784.328,28	
2.0	Surplus / defisit -lo	(207.896.231.335,97)	
3.0	Commulative impact of basic policy / mistake changes	83.843.400,00	
3.01	- Correction of supply value	83.843.400,00	
3.02	- Difference in fixed assets revaluation		
3.03	- Correction of receivables		
3.04	- Correction of disposal parts of bills		
3.05	- Correction of writing funding		
3.06	- Correction of accumulation depreciation		
3.07	- Correction of amorted accumulation		
3.08	- Correction of debt		
3.09	- Correction of receivables		
3.10	- Correction of capital investments		
3.11	- Correction of other assets		
4.0	Etc :	361.909.580.338,00	
4.1	- Asset mutation		
4.2	- Rk ppkd	361.909.580.338,00	0,00
5.0	Final equity	1.030.814.976.730,31	

Source: accounting section of Ulin Regional Hospital in South Kalimantan Province.

From the table above we can see that the report on changes in equity has not been able to display the numbers in the previous year. Based on the results of the interview the system cannot present the previous year's figures and at the end of the year is manually inputted for the previous year's figures.

3.7 Notes on Financial Statements (CaLK)

From the study of documents, it can be seen the systematic writing of Notes on Financial Statements (CaLK) of general hospital in ironwood areas as follows:

Chapter I introduction

- 1.1. The purpose and purpose of preparing financial statements
- 1.2. Legal Basis for Preparing Financial Statements
- 1.3. Systematics of Writing Notes to Financial Statements

Chapter II summary of achievements of financial performance

- 2.1. Summary of Realization of Banjarmasin Ulin Hospital in Fiscal Year 2017
- 2.2. Obstacles and obstacles to achieving targets have been set

Chapter III accounting policy

- 3.1. Accounting entities and financial reporting entities.
- 3.2. The accounting base underlying the preparation of financial statements
- 3.3. Measurement bases that underlie the preparation of financial statements
- 3.4. The application of accounting policies relates to the provisions contained in government accounting standards

Chapter IV explanation of financial statements

- 4.1. Details and explanations of each financial reporting post
 - 4.1.1. Budget Realization Report
 - 4.1.2. More Budget Balance Change Report
 - 4.1.3. Balance
 - 4.1.4. Operational Report
 - 4.1.5. Statement of Changes in Equity

Chapter V providing other important information

- 5.1. Description of the SKPD Organization and Main Tasks and their functions
- 5.2. The work implementation exceeds 2017 TA which is realized through payment of the Changing APBD 2018
- 5.3. Events after other balance sheet dates.

Chapter VI event after the balance date

Chapter VII closing

4. Conclusion

The results showed that the preparation of accrual-based financial statements at the Ulin Regional General Hospital of the Province of South Kalimantan had been able to present 7 (seven) financial statements quite well, assisted by two application systems namely Accounting Information Systems (SIA) and Regional Financial Management Information Systems (SIPKD), this is also proven by a Fair Without Exception Opinion (WTP) from the Supreme Audit Agency. There are a few obstacles to the system that still need to be continually updated to improve financial statement presentation, so there is no need to manually add additional items. And there is still a wrong input transaction, even though after the audit report the Audit Board can be corrected immediately.

5. References

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