ANALYSIS ON FORMULATING FINANCIAL STATEMENTS AT AGRICULTURE DEPARTMENT BY USING THE APPLICATIONS OF AAS

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Diploma (Professional) Degree, 2008
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Key Words: FINANCIAL STATEMENTS, AGRICULTURE DEPARTMENT, APPLICATIONS OF AAS

ABSTRACT:
The financial statements are the result of the accounting process that aim to provide information on the financial position, assets, liabilities, and net assets of the general aims to meet the information needs of all user groups. The financial statements include the ministries of Agriculture Department of Budget Realization Report BRR, Balance Sheet and Notes to the Financial Statements (BSNFS). Along with the development of technology, Accounting System also develops. Agency Accounting System (AAS) was born as a consequence of the reforms in the State Financial Management. Field study at the ministerial Department of Agriculture, aimed to understand the accounting system at the Department of Agriculture, procedures for financial report preparation and implementation of applications in the Department of Agriculture AAS. Practical working methods used in this practical work is directly to the field observations, interviews and literature study. Ministry Finance report is based on the source document processed by the application of AAS. In the process, sometimes occurs input error, both the input and recording errors. After the document is in the process, it will produce output in the form of ADK. ADK from each UAKPA is reported to UAPPA-W level and then to UAPPA-E1 and the UAPA and to the Ministry of Finance in accordance with a predetermined schedule. If there is delay in reporting, the SP2D be arrested. Bibliography (1993-2008)