

**THE EVALUATION OF THE PREPARATION OF THE FINANCIAL  
REPORTS OF CENTRAL GOVERNMENT FOR THE TREASURY OFFICE  
(KPPN) OF YOGYAKARTA**

**ABSTRACT**

The financial report of the central government (*LKPP*) for the treasury office (*KPPN*) is a form of the state's financial accountability. Lately, there are indications of a decline in the quality of the financial report of the central government for the treasury office of Yogyakarta, which is indicated by ratings downgrades on the financial report of the central government for the treasury office of Yogyakarta. As an inseparable part of the preparation components of the financial report of the central government, the treasury office needs to maintain the quality of its financial report. This study aimed to identify the factors that influence the quality deterioration of the financial report of the central government for the treasury office of Yogyakarta. The methods implemented in this study was qualitative approach case study. The analysis was conducted on the financial reports of the central government for the treasury office of Yogyakarta from year 2011 until 2014. The researcher also analyzed the assessment papers of the financial report of the central government for the treasury office. The previous procedures were implemented to determine the suitability of the financial report's presentation with the criteria set out in the government accounting standards. The researcher also analyzed data from interviews. The interviews were conducted to employees who were responsible for the preparation of the financial report of the central government for the treasury office of Yogyakarta. The findings revealed that there was a decline in the quality of the financial reports. It was identified with a decrease in the accuracy of the data presented by the treasury office of Yogyakarta. The factors that influenced the declining quality of the financial report were the problems associated with the data verification process, the regulations that were not relevant to government accounting standards, and the employees' lack of competence.

Keywords: The Financial Report of Central Government (*LKPP*), The Treasury Office (*KPPN*), The State's General Treasurer (*BUN*), the quality of the financial report

**EVALUASI PENYUSUNAN LAPORAN KEUANGAN PEMERINTAH  
PUSAT TINGKAT KUASA BENDAHARA UMUM NEGARA KPPN  
YOGYAKARTA**

**ABSTRAK**

Laporan keuangan pemerintah pusat tingkat kuasa BUN KPPN merupakan wujud pertanggungjawaban keuangan negara. Beberapa tahun belakangan ini terjadi penurunan kualitas LKPP tingkat kuasa BUN KPPN Yogyakarta, yang diindikasikan dengan penurunan peringkat penilaian atas LKPP tingkat kuasa BUN KPPN. Sebagai bagian tak-terpisahkan dari komponen penyusunan LKPP, KPPN dituntut untuk menjaga kualitas laporan keuangan yang disusunnya. Penelitian ini bertujuan untuk mengidentifikasi faktor-faktor yang memengaruhi penurunan kualitas LKPP tingkat kuasa BUN KPPN Yogyakarta. Metode penelitian yang digunakan ialah metode kualitatif dengan pendekatan strategi studi kasus. Analisis dilakukan terhadap LKPP tingkat kuasa BUN KPPN Yogyakarta dari tahun 2011—2014 dan kertas kerja penilaian LKPP tingkat kuasa BUN KPPN untuk mengetahui kesesuaian penyajian dengan kriteria-kriteria yang telah ditetapkan dalam SAP. Analisis data wawancara dilakukan terhadap pegawai yang bertanggung jawab dalam penyusunan LKPP tingkat Kuasa BUN KPPN Yogyakarta. Temuan penelitian menunjukkan bahwa terjadi penurunan kualitas laporan keuangan dengan ditandainya menurunnya akurasi data yang disajikan oleh KPPN Yogyakarta. Faktor-faktor yang memengaruhi menurunnya kualitas laporan keuangan tersebut ialah permasalahan terkait dengan proses verifikasi data, peraturan yang tidak relevan dengan SAP, dan kurangnya kompetensi pegawai.

Kata kunci: LKPP, KPPN, BUN, kualitas laporan keuangan