

***Analysis Of The Preparation Of Government Financial Statements Based On
Statements Government Accounting Standards (PSAP) No. 01 To The
Government County Area Lamongan.***

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ABSTRACT

This study aims to determine the suitability of the preparation and presentation of financial statements of the Regional Government of Lamongan Regency with the Statement of Government Accounting Standards (PSAP) No. 01. The suitability of the preparation and presentation of the regional government report has been regulated in Government Regulation Number 71 of 2010. In this study, the method used is qualitative research by using two types of data, namely primary data sources obtained through direct observation or observation, interviews and documentation and secondary data sources obtained from literature sources and document analysis including Laws, Government Regulations, Regional Regulations regarding research subjects, and activity reports. The results of this study show that the preparation and presentation of the financial statements of the Regional Government of Lamongan Regency are in accordance with the Statement of Government Accounting Standards (PSAP) No. 01.

***Keywords : Financial Statements, Statement of Government Accounting Standards
No. 01, Local Government of Lamongan Regency***