EVALUATION OF FINANCIAL REVIEW WILAYAH KOTA ADMINISTRASI JAKARTA BARAT IN 2011 RELATED AUDIT OPINION OF BADAN PEMERIKSA KEUANGAN

BY: AHMAD NUR KHAQIN 432090130

ABSTARCT

This research is about the analysis on a review of financial statements of West Jakarta Administration Area In Order To Increase In 2011 Opinion Audit Board. The purpose of this study was to determine how the effects of the financial statements to review the audit opinion.

This study uses a qualitative descriptive analysis. That is where the Review is comprised of a planning review that is intended to review the implementation of the plan, which is to see whether the implementation of the review done optimally by looking at the financial statements consist of the Balance Sheet, Statement of Budget Realization and Notes to Financial Statements which have been prepared in accordance with SAP and has presented in accordance SPI can increase Opinion Audit Agency.

UNIVERSITAS

Therefore, the results of the implementation of the Review of Financial Statements West Jakarta Administration City Government in 2011 should be followed so that the financial statements to be audited the financial statements of the CPC is being reviewed and have followed all the suggestions (recommendations), the CPC disclaimer opinion on the Financial Statements Government West Jakarta Administration city of the Year 2011 will be avoided. Thus, we can see clearly that the importance of the implementation of the Review of Financial Statements in order to increase audit opinion.

Key words: West Jakarta Administration City Government, financial statements review, Supreme Audit Board, Audit Opini