

**ANALYSIS OF ACCRUAL-BASED GOVERNMENT EXPENDITURE
AND REVENUE INFORMATION PRESENTATION IN FINANCIAL
STATEMENT OF MINISTRY OF ECONOMIC AFFAIRS
COORDINATION**

BY :

YUNITA ULANSARI

43208010-136

ABSTRACT

The focus of this study is the presentation of accrual-based government expenditure and revenue information in Financial Statement of Ministry of Economic Affairs Coordination for the year ended December 31, 2010. Those accrual information are accrued revenues, unearned revenues, accrued expenditures, and prepaid expenditures. This research is a qualitative research and a descriptive designed research. The purpose of this research is to give an illustration of the early stage implementation of accrual based government accounting. The result of this research shows that in general, Coordinating Ministry for Economic Affairs had presented Accrual Based Government Revenue and Expenditure in accordance with the applicable regulation, although there were several matters to be revised. Those matters are about the regulation, human resources capacities, also information system.

Key words:

Government accounting, government accounting system, accrual basis, accrued revenues, accrued expenditures.