

Analisis penyajian laporan keuangan pemerintah pusat : studi banding antar lima negara (Afrika Selatan, Amerika Serikat, Australia, Indonesia dan Selandia Baru) = Analysis of presentation of central government financial statements : comparative study of five countries (South Africa, United States, Australia, Indonesia and New Zealand)

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Abstrak

[ABSTRAK

Skripsi ini membahas tentang penyajian laporan keuangan pemerintah pusat dengan studi banding pada 5 negara, yaitu Afrika Selatan, Amerika Serikat, Australia, Selandia Baru, dan Indonesia sebagai objek utama penelitian. Penelitian ini adalah penelitian kualitatif deskriptif. Penelitian ini dilakukan dengan melihat komponen laporan keuangan pemerintah di masing-masing negara dan membandingkannya dengan IPSAS serta membandingkan antara GFS dengan komponen dalam laporan keuangan seperti pengklasifikasian pendapatan, beban, aset, liabilitas dan belanja fungsional. Hasil dari penelitian ini mengungkapkan bahwa penyajian laporan keuangan pemerintah Indonesia sudah cukup baik jika dibandingkan dengan negara lain dan standar Internasional, namun diperlukan peningkatan dalam beberapa hal seperti kelengkapan standar akuntansi keuangan dan penyajian informasi nonkeuangan.

ABSTRACT

The focus of this study is to analyze the presentation of central government financial statements in 5 countries, which are South Africa, United States, Australia, New Zealand, and Indonesia as a main object of this study. This research is qualitative descriptive. This research was conducted by analyzing the component of government financial statement in each country and comparing them with IPSAS and also comparing GFS with components in financial statements, such as classification of revenue, expense, asset, liabilities, and expenditure. The result of this research revealed that the presentation of Indonesian central government financial statements is quite good compared to others and International standard, but still needs some improvements on several things, such as financial accounting standard and presentation of non-financial information. The focus of this study is to analyze the presentation of central government financial statements in 5 countries, which are South Africa, United States, Australia, New Zealand, and Indonesia as a main object of this study. This research is qualitative descriptive. This research was conducted by analyzing the component of government financial statement in each country and comparing them with IPSAS and also comparing GFS with components in financial statements, such as classification of revenue, expense, asset, liabilities, and expenditure. The result of this research revealed that the presentation of Indonesian central government

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