

ABSTRACT

Along with the field of public finance reform, it is necessary to the changes in various fields to support reforms in financial management so that countries can run well. One significant change is the change in the field of governmental accounting because accounting is produced through a process of financial information available to various parties for use in accordance with their respective purposes. SAP is the accounting principles applied in preparing and presenting financial statements of government. Thus SAP is a requirement that has the force of law in an effort to improve the quality of financial reports of government in Indonesia. Government Regulation of the SAP is the basis for all reporting entities in presenting the financial statements as a liability to various parties, especially parties outside of the executive.

This study used primary data from case studies conducted at PP & PL Directorate General of the Ministry of Health . This study is descriptive qualitative analysis.

This study concluded that PP & PL Directorate General of the Ministry of Health has made the preparation of financial statements in accordance with Government Regulation No.24 Year 2005 on Government Accounting Standards.

Key words: Financial, Compliance, Public Sector, Government Accounting Standards.