

**IMPLEMENTATION OF ACCRUAL BASED MINISTRY /  
INSTITUTIONAL FINANCIAL STATEMENTS (LKKL) TO REALIZE  
GOOD GOVERNANCE ON THE OFFICE OF THE RIAU MINISTRY OF  
LAW AND HUMAN RIGHTS AREA**

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**ABSTRACT**

State Ministry / Institution (LKKL) financial statements are a form of accountability for the implementation of the State Budget (APBN). The financial statements that are made must be presented on an accrual basis so as to be able to present useful information to users of the report as a means to improve accountability and transparency in the management of state finances, as well as provide information to management in making decisions in an effort to realize good governance.

The main problem in this study is how is the implementation of accrual-based LKKL to realize good governance in the Riau Regional Office of the Ministry of Justice and Human Rights, what are the obstacles faced by operators in the preparation of LKKL, and what legal consequences arise from the accrual-based LKKL against the Ministry Regional Office Riau Law and Human Rights.

The research method used is descriptive analytical method which is a method to provide an overview and analysis of problems regarding how to understand financial management in order to prepare accrual-based LKKL to realize good governance.

From the results of the study, it can be concluded that the implementation of the accrual-based LKKL in the Riau Ministry of Law and Human Rights Regional Office in 2015 to 2017 achieved a WTP without the Exclusion from the Republic of Indonesia BPK. This will affect the performance appraisal and increase in performance benefits of the State Civil Apparatus (ASN) at the Riau Ministry of Justice and Human Rights Regional Office. Examination findings from BPK RI regarding State financial accountability in 2015 and Semester I 2016 and the constraints faced by operators in the preparation of LKKL, namely: regulations or policies used in preparing financial statements are always subject to change, lack of understanding of applications by operators, and specifications of computer / laptop devices that are less supportive of applications, resulting in the preparation of accrual-based LKKL to realize good governance have not been implemented optimally.

**Keywords:** State Ministry / Institution Financial Report (LKKL), Accrual, Good Governance.