ABSTRACT

This watchfulness was conducted to determine the procedure of compiling the financial statements Satuan Kerja Perangkat Daerah At Badan Pengendalian Lingkungan Hidup Bandung Regency and to know the contribution of the preparation of reports on the preparation of the combined.

This watchfullness aim: (1) To get the data and information and analyze it, in order to obtain an objective picture about the procedure of compiling the financial statements of the SKPD (SKPD) especially on Badan Pengendalian Lingkungan Hidup Bandung Regency. (2) To determine the contribution to the preparation of combined financial statements as a whole the financial statements of the Government of Bandung regency.

The method used is descriptive and data used in the procedure and the data of Financial Statements in the Device Unit Area of Environmental Control Agency Bandung Regency period in 2010.

Data collection techniques are performed Library Research, and Field Research by interview and observation.

The results of this watchfulness indicate that the procedure has been preparing financial statements in accordance with local regulations except that there are several obstacles in its implementation. This can affect the contribution in the incorporation of financial statements in the Government of Bandung regency.

Keyword: Procedures on Compilation, Financial Statement, SKPD