

ABSTRACT

Good governance, which is one form of management objectives of good governance can not be separated from accountability. Manifestation of accountability can be achieved through policy and implementation is good and just in the accounting system and procedures as well as preparation of Financial Statements. Government Regulation No. 24 year 2004 regarding Government Accounting Standards become the legal basis for the implementation of accounting policies in areas

This study aimed to find out about financial accounting policy implementation in Jombang area. This is an important concern is how the implementation of Government Accounting Standards related to many other regulations issued by the central government and the existing conflicts among the stakeholders, users of financial statements, whoever the main actor in the preparation of financial statements and how regulation issued by central governanve and the main actor that influence the opinions of financial statements given by the Agency for Financial Examiner

Based on survey results revealed that the important actors that play a role in the preparation of financial statements as an entity is SKPD SKPKD as accounting and reporting entity has the authority to consolidate the financial SKPD Regents approved the Financial Statements as Regional Head. Furthermore, although there is a conflict of interest between stakeholders, users of financial statements and the conflict rules in the level of central government policy but a set of accounting policies as outlined in the rule of law and Perbup was able to accommodate the implementation of accounting based on SAP as evidenced by the existence of the fair with the exception of opinion since 2007 . Going forward Jombang District Government seeks to issue new accounting policy for the achievement of perfection in nature is an unqualified opinion.

Key words: accountability, accounting, financial reporting, stakeholder opinions of BPK RI