

**ANALISIS ARUS KAS TERHADAP LAPORAN KEUANGAN
PEMERINTAH DAERAH
(Study Kasus Pada Pemerintah Kabupaten Magelang)**

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ABSTRACT

Government as a public sector organization, each year required to prepare financial statements, one of which Statements of Cash Flows which presents information about cash receipts and disbursements during a certain period. This study aimed to analyze the cash flow growth in the 2011-2014 period Magelang district government.

Research results show that growth in cash flow from operating activities in 2011-2014 positive balance. This shows a signal of good governance performance.

Analysis of Cash Flow from Investing Activities Non-Financial Asset in a negative balance in 2011-2014. It shows the cash outlay for capital expenditures greater than the cash receipts from the sale of fixed assets.

Analysis of Cash Flows from Financing Activities Year 2011-2014 fluctuated. Financing cash flow positive value indicates that the necessary fiscal deficit financing instruments reception area to close it. While the cash flow financing is the negative balance indicates a surplus budget so excess funds are used to finance expenditure in the form of the establishment of a reserve fund, payment of the loan principal, local investment or lending.

Free Cash Flow in the year 2011-2014 a positive balance. These conditions indicate the Local Government keuanganya performance.

Keywords: *Financial Statement, Cash Flow Statement*