



**ANALYSIS OF IMPLEMENTATION OF ACCRUAL-BASED  
GOVERNMENT ACCOUNTING STANDARDS (CASE STUDY IN  
LABUHAN BATU DISTRICT BPKAD)**

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**Abstract**

This study aims to analyze the implementation of accrual-based government accounting standards at BPKAD Labuhan Batu Regency and to analyze the suitability of the implementation of accrual-based government accounting standards in accordance with the Statement of Government Accounting Standards (PP No. 71 of 2010 and supported by PERMENDAGRI No. 64 of 2013). Methods of data collection using observation (observation), interviews, and documentation studies. The results on the regulatory and policy aspects show that Permendagri 64 of 2013 mandates local governments to provide regulatory and policy tools related to the implementation of accrual-based SAP, but still refers to PP 71 of 2010, while the use of Permendagri No. 64 of 2013 experienced problems related to adjusting cash-based accounting policies towards accruals to an accrual-based accounting system. The results on the budget aspect show that the obligation to implement accrual-based SAP requires BPKAD to adjust from a cash-based accounting system policy towards SIMDA 2.5 accruals to the SIMDA 2.7 accrual-based accounting system that is currently being implemented which is in accordance with PP No. 71 of 2010. The results of the information technology aspect show that the information technology used according to the BPKAD Secretary, namely the regional financial management application system uses SIMDA 2.7 which has been provided by the BPKP. The results on the human resource aspect show that the implementation of accrual-based SAP requires the Labuhan Batu District BPKAD to adjust from cash to accrual-based accounting system policies to the current accrual-based accounting system which is in accordance with PP No. 71 of 2010.

**Keywords:** Accounting Standards Based on Governmental Accounting, Accrual Basis

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## INTRODUCTION

Government accounting standards under Decree No. 24 of 2005, use of accrual basis cash (accrual basis cash). The cash basis is used for income, expenses and funding while the accrual basis is used for identifying assets, liabilities and equity. Pursuant to Article 36(1) of Law No. 17 Year 2003, the implementation of Decree No. 24 Year 2005 is temporary and until the accrual basis of recognition and valuation of income and expenditure is realized, identification and Valuations are used on a cash basis. The continued use of the accrual accounting system is for a maximum period of five years from the date of enactment of Law No. 17/2003. This indicates that the accrual accounting system is considered important in government financial reporting is accounting accrual. With this change, it is hoped that it will increase transparency and accountability in state financial management and follow international best practices that are adapted to conditions in Indonesia. Much research has been carried out on implementation in various countries, in almost all continents of the world (Antipova & Bourmistrov, 2013); (Azmi & Mohamed, 2014); (Fuchs et al., 2015); (Ismail et al., 2013); (KARA & KILIÇ, 2011); (Pamungkas, 2018); (Lucianelli, 2015); (Meiliana et al., 2013); (Näsi, 2016); (RITONGA, 2016); dan (Widiastuti et al., 2012).

Government financial reporting under the application of government accrual accounting standards must be beneficial to stakeholders. This is consistent with the accounting principle that costs are proportional to costs incurred by a particular party. Period-based government accounting standards are governed by Government Regulation No. 71 of 2010, Article 4(3) on Accrual Basis Government Accounting

Standards adopted on 22 October 2010 and Government Regulation No. 24 of 2005 and conforms to implementation guidelines. It's No. 64 of 2013 (PERMENDAGRI No. 64 of 2013) of the Minister of Interior of the Republic of Indonesia on the application of accrual accounting standards to local governments.

The government transparently reports the funds received and the burden of running the country. Government operations run a deficit or a surplus. That is, the government's net worth will decrease or increase. The promulgation of Decree No. 71 of 2010 on Government Accounting Standards and Peraturan Menteri Dalam Negeri (PERMENDAGRI) No. 64 of 2013 on Application of Accrual Basis Government Accounting Standards to Local Governments specify the application of Section 10 (2) doing. The occurrence-based SAP will be put in place by the government by 2015 at the latest. In the meantime, the Administration of Information Technology has submitted an application for funding to the Sistem Informasi Manajemen Daerah (SIMDA). However, these three factors still pose obstacles for the Labuhan Batu government to address.

Based on previous research on the government's application of accrual accounting standards, there are many influencing factors: resources, obligations, regulations, asset accounting and liability accounting (Langelo et al., 2015). In this regard, researchers from the Badan Pemeriksa Keuangan dan Aset Daerah (BPKAD) of Labuhan Batu Province conducted a study. BPKAD Labuan Batu Province has a vision of achieving a superior, quality, professional and prosperous government agency and is tasked with

implementing the financial and asset management of the region.

Based on BPKAD findings on issues related to accrual accounting standards in Labuhan Batu Province: There was a delay in reporting cash disbursements from each division or subdivision of BPKAD in Labuhan Batu Regency, and there was a discrepancy between estimated expenditures and actual expenditures. In accordance with the Regulation of the Minister of Finance and the Regulation of the Minister of Finance based on Law no. 17 of 2003 and Law no. 1 of 2004, the government is required to use accrual accounting. The novelty in this study is the success of accrual-based government accounting standard policies seen from three perspectives, Regulatory and Policy, Budget, Information Technology and Human Resources Aspects at BPKAD Labuhan Batu Regency.

With the background of the problems above, the authors from BPKAD Labuhan Batu Province conducted a survey. One of them is seeking to optimize regional financial and wealth management in Labuhan Batu. Accrual-Based Government Accounting Standard Policy BPKAD Labuhan Batu Regency through three perspectives namely Regulatory and Policy, Budget, Information Technology and Human Resources Aspects at BPKAD Labuhan Batu Regency.

Based on the background of the problems above, the researcher formulated the problem as follows: What are the Regulatory and Policy Aspects in the Implementation of Accrual-Based SAP at BPKAD Labuhan Batu Regency? What are the Budget Aspects in the Implementation of Accrual-Based SAP at BPKAD Labuhan Batu Regency? What are the Information Technology Aspects in the Implementation of Accrual-Based SAP at BPKAD Labuhan

Batu Regency? What are the Human Resources Aspects in the Implementation of Accrual-Based SAP at BPKAD Labuhan Batu Regency?

## **LITERATURE REVIEW**

The research method used in this research is a qualitative method aimed at observing natural phenomena occurring, collecting information, and presenting research results (Situmorang & Simanjuntak, 2021); (Siahaan & Simanjuntak, 2020) dan (Simanjuntak et al., 2020). Qualitative research is research that uses a naturalistic approach to seek and find an understanding or understanding of a phenomenon in a specific context. This study arose out of interest in the existing phenomenon of perimeter-based SAP implementations in local governments conducted in 2015. This study is a qualitative study conducted in a case study format (Bungin, 2021).

According to Sugiyono (2018), that observation is the foundation of all science. Scientists can only work on data, observational facts about the real world. This method is used for the purpose of observing and recording symptoms that occur in subjects in a natural or real situation or situation. The aim is to obtain more truthful data by comparing the interview results with the real situation.

The focus of this study is the implementation of accrual accounting standards and its limitations for the Labuhan Batu provincial government in three aspects: obligations, regulations and policies, personnel management; and information technology management.

According to Erlina (2011), interviewing is a data collection technique in research methods that survey subjects using verbal questions. Interview techniques are

used when the researcher requires communication or a relationship with the respondent. The interview was used to disclose data or add information regarding her implementation of SAP on an accrual basis in Labuhan Batu Provincial Government, is that appropriate? See her PP No. 71 on accrual SAP.

## **RESEARCH METHODS**

Research requires useful data analysis to provide answers to the questions being investigated. According to Sugiyono (2018), data analysis consists of searching data obtained from interviews, field notes, and documents, organizing the data into categories, describing them in units, synthesizing them, and forming patterns. , the process of searching and systematically matching by selecting the significant ones. It is then studied and drawn in a way that is easy for you and others to understand. After data has been collected from the field using the data collection methods described above, researchers analyze the data with an interpretative approach. Interpretive approaches are techniques for interpreting the meaning of given data. It is collected by observing and recording as many aspects of the situation under investigation as possible at the time, in order to obtain a general and comprehensive picture of the actual situation.

## **RESULTS AND DISCUSSION**

### **Labuhan Batu District Government Efforts in Accrual Based SAP Implementation**

#### **Commitments, Regulations and Policies**

Article 4 (1) of Decree No. 71 of 2010 on Government Accounting Standards states that SAP used for the preparation and presentation of financial statements is an accrual basis of government accounting

standards. Implementation of accrual basis SAP is expected to take place by 2015, as highlighted in Article 10 of Home Office Regulation No. 64 Year 2013 on Application of Government Accrual Accounting Standards to Local Governments. This will be followed by effective efforts by local governments to support occurrence-based SAP implementations. The results of this study are in line with research (Lamonisi, 2016); (Henukh et al., 2020) and (Sudaryati & Permana, 2020).

The effectiveness of local government efforts in implementing occurrence-based SAP is demonstrated not only by the support of the DPRD, but also by the commitment of regional managers and key personnel. All of these parties collectively support the effectiveness of accrual-based SAP implementations through the process of approving activity budgets, appropriate planning, and internalizing plans to parties involved in accrual-based SAP implementations. need to do it.

Permendagri 64 of 2013 mandates local governments to provide regulatory and policy tools related to the implementation of accrual-based SAPs. These regulations and policies include Local Government Accounting Policies, Local Government Accounting Systems and Standard Account Chart. Further regulated by local head regulations. The BPKAD director announced: "Regional Heads are fully committed to the implementation of this provision, including the issuance of Regency Regulations related to the accounting system in line with the PP and Labuhan Batu government policies. Has Regent Regulation No. 21 of 2014 dated May 23, 2014 and Labuhan Batu Regent Regulation No. 22 dated May 23, 2014 on Accounting Standards Government Statement issued by

Labuhan Batu Regency. To support the implementation of the base SAP, the Labuan Batu Regency government has:

**The local government has developed and determined an accrual-based SAP implementation plan/strategy**

Labuhan Batu Regency government has formulated an implementation strategy for implementing SAP on a cumulative basis in the form of an action plan including objectives, stakeholders, stages and outcomes prepared by all SKPD heads within Labuhan Batu provincial government. The Action Plan Document was approved and signed by the Regent and the DPRD as a form of mutual commitment. A BPKAD official said: "The Action Plan as a form of commitment between the Regent and the DPRD Chair includes the actions to be taken to implement a boundary-based SAP and has been signed by both parties. The budget for activities related to the implementation of SAP has been approved by the DPRD."

**The Regional Head has obtained a statement of commitment from the SKPD that supports planning for accrual-based SAP implementation**

The SKPD's involvement in developing demarcation-based SAP implementation strategies is a form of joint commitment between the local government and the SKPD, further strengthening the SKPD's sense of responsibility to enable the government to: It is intended to Regional financial statements as far as possible according to create accruals SAP. A BPKAD official said: "A joint commitment between the regent and the head of the SKPD has been realized. It is a form of consistency agreement and was signed in early 2015. This is a sign of each SKPD's seriousness

towards her accrual SAP implementation." However, in addition to the above efforts, there are obstacles related to local government regulations and policies to implement government accrual accounting standards, in particular regulatory and policy measures that have not fully approved and implemented accrual accounting for SAP. The results of this study are in line with research (Lamonisi, 2016); (Henukh et al., 2020) and (Sudaryati & Permana, 2020).

**Accrual-based SAP regulations and policies are not fully relevant and up-to-date**

Accrual-based SAP regulations and guidelines are not yet fully relevant and Currently, Labuhan Batu Regency government already has Regent Regulation, Labuhan Batu Regency No. 39 of 2014 on Government Accounting System of Labhan Baru Government and Labuhan Batu Regency Regulation No. 28 of 2014 on Accounting Policies of Labuhan Batu Government. Also guided by Decree No. 71 on State Accounting System, Permendagri No. 64 of 2013 on Determination of SAP on Accrual Basis in Municipalities and Minister of Finance Decree No. 238/PMK/05/2011 on General, SAP guidelines need to be developed, but hearings indicate that local governments do not have guidelines on LK factors that need to be rewritten when first implementing perimeter-based SAP. Because his Perbup No. 22 of 2014, Chapter 15 Permendagri No. 64 of 2013 and Technical Bulletin do not regulate restatements. In an interview with the head of BPKAD, he said: "The Regency Regulations relating to Accounting Standards have not yet regulated the accounting for the restatement of the financial statements for the financial year 2014, as Permendagri does not. As a

companion to financial reporting, the BPKP We will work with.” Regulations relating to accounting systems and policies do not yet prescribe the accounting for restatements. DPPKAD has been continuously coordinating with BPKP regarding the reconciliation of accounts in the annual financial statements.

### **Accrual-based SAP regulations and policies have not been fully implemented**

Implement occurrence-based SAP regulations and policies namely, the Labuhan Batu Regency Regulation No. 28 (dated 1 January 2015) dated regarding the accounting policies of the Labuhan Batu Government Regulations on Accounting. Labuhan Batu Regency Regulation No. 39 of 2014 System of Labuhan Batu County Government, effective January 1, 2015. However, there are perimeter-based SAP policies that have not yet been implemented. This can be seen from the 2015 half-year financial report, especially the balance sheet. Balance sheet reconciliations to accrual systems are made at the end of the year by entries in SIMDA's Memorial Diary. Bad debt reserves, net receivables and receivables reserves are reconciled via MS Excel program without SIMDA dunning letters.

Based on interviews and observations, leadership commitment is the most important factor for local government success. The leader (regional manager) is the person responsible about the territory he rules. The Labuan Batu provincial government has a strong desire to increase accountability in financial reporting. Leadership commitment allows us to establish regulations and policies that are enforced at the employee level. These regulations and policies serve as guidelines for conducting activities. The Labuan Batu provincial government aims to

obtain the highest rating or WTP opinion from BPK.

### **Human Resources Management**

The obligation to implement SAP accrual accounting, as mandated by Government Order No. 71 of 2010, requires local governments to adapt their current cash accrual-based accounting system to an accrual based accounting system. This adjustment will affect the local government's financial management system, so the local government should allocate appropriate resources. One of the resources that local governments must prepare is human resources. The results of this study are in line with the statement (Dollah et al., 2017) which states that resources are an important factor in implementing policy implementation. The role of human resources and supporting applications is an important factor in implementing accrual-based SAP in preparing financial reports so that they can produce accrual-based accounting financial reports with good quality information.

As states intensify their efforts to introduce accrual accounting, the need for qualified and professional personnel in local financial administration is increasing. For this reason, local governments should develop personnel plans in the area of national accounting, including: Perimeter-based SAP implementation training/socialization efforts. This training/socialization is necessary to increase engagement, improve HR competencies and minimize the risk of unreliable financial data. In general, through an outreach/education program, we encourage all stakeholders to understand and support accrual-based SAP implementations and work together to achieve the best possible opinion on local government financial

reporting for fiscal year 2015. In an interview with the head of the accounting department at BPKAD, he said: "Socialization and training on perimeter-based SAP Sourced from BPKP state officials, January and February 2015 East Java. The training attended by the Treasurer and her SKPD Treasurer took place in November 2015 at his BPK Yogyakarta Education and Training Centre."

Efforts by local governments to prepare competent and professional human resources for financial management as perimeter-based SAP implementations, i.e. local governments analyzed. The personnel requirements for Finance Managers related to the accrual SAP implementation in each SKPD are as follows:

**The local government has conducted the training required to implement occurrence-based SAP.**

To enhance the capacity of financial management personnel to support the preparation of accrual-based SAP implementations.

**The regional government has compiled an analysis of the competencies required for each task and function of the financial manager**

The job and workload analyzes have been phased in since 2012 and were completed and finalized on October 23, 2014. The Job Analysis document provides a five-year betting map, requirements map, and requirements forecast for the years 2012-2016. The job analysis document also describes the competencies required for each task and function as well as the financial, property, IT manager and his LKPD inspector, but for all duties and functions within the Labuhan Batu Regency

Government. However, in addition to all the efforts so far, talent management still faces the following roadblocks:

**Financial Management HR does not yet have competence (appropriate educational background, experience and training) in the field of financial management**

Labuhan Batu provincial government has made efforts to improve the capacity of financial management human resources through financial management socialization and training, but not all people participated in the socialization/training and the financial management device did the job. I learned and practiced directly with the support of the SIMDA application that I can do.

Staffing is underway based on analysis of staffing needs and limited number of civil servants within the Labuan Batu Provincial Government Not as requested. Several of his SKPD still have accounting positions with Abitur educational credentials and a non-accounting bachelor's degree.

**The number of financial management human resources is not in accordance with the results of the needs analysis**

In addition, the local government also performed a workload analysis and map of each SKPD's needs. However, the limited number of civil servants in local governments is also affecting the lack of human resources in financial administration, and the results of the needs analysis have not yet matched. In summary, the importance of multiple human resource management whistleblowers in the application of incident-based SAP can be understood as an attempt by the Labuan Batu government to improve the understanding and competence of its employees. Introduced in 2015, accrual accounting not only requires knowledge of

its importance, but HR managers who manage finances need to know how to apply it when preparing financial reports. The training conducted by the Labuhan Batu provincial government is an attempt to improve human resource capacity for financial management. It is hoped that the training provided will enable the employees of the SKPD Financial Management Department to optimally work on the preparation of financial reports.

### **Information Technology Management**

One aspect of a successful perimeter-based SAP implementation in a municipality is that of proper IT management. This is due to the number of transactions. Large and increasingly complex projects carry a high risk of error when implemented manually. Properly managed information technology applications enable local governments to process financial transactions accurately and in a timely manner to produce financial reports for decision-making.

## **CONCLUSION AND SUGGESTIONS**

### **Conclusion**

The implementation of occurrence-based SAP in Labuhan Batu provincial government is based on the following aspects: In terms of obligations, regulations and policies, Labuhan Batu Provincial Government has prepared an action plan (Action Plan) for accrual SAP implementation approved by DPRD. All heads of SKPD has declared the commitments contained in the Declaration of Commitment (Consistency Agreement) to implement the Government's accrual accounting standards, subject to unconditional confirmation by BPK. The resulting constraints are completely irrelevant, not up-to-date, and due to SAP's

occurrence-based regulations and policies that have not been fully implemented.

Regarding human resource management, Labuhan Batu provincial government conducted socialization and training for SKPD financial officers and financial managers. In addition, the Labuhan Batu Provincial Government has compiled an analysis of the competencies required for each financial management role and function. However, due to the limited number of employees, there is a shortage of financial management staff. This was proposed for the additional organization of the Ministry of Public Administration. Having an HR representative is an obstacle. People who don't yet have the necessary skills.

Labuhan Batu Provincial Government uses SIMDA in the area of information technology, which supports SAP's work on accruals. Same as BPKP. BPKP's selection of SIMDA applications is based on ongoing support and coordination and can be made at any time. With the SIMDA application, you are expected to report financials in a timely, accurate and traceable manner. during failure. Application systems are not fully integrated vertically or horizontally.

### **Suggestions**

Based on the findings, the suggestions and recommendations made by the researchers in relation to the implementation of accrual SAP in the Labuhan Batu provincial government, i.e. the need to accelerate the implementation of previously budgeted activities such as: Increase your SIMDA network connectivity and improve your ability to understand accrual accounting. Improve your ability to analyze and understand issues related to accrual accounting as well as the definition of



accrual accounting. Additionally, the training provided should prioritize hands-on practice in the field. To meet the staffing needs, this can be met with college-educated staff and, first of all, more training related to financial management, as there is limited training of people with accounting abilities. On the other hand, the IT sector needs to accelerate the development of SIMDA applications so that they can integrate other applications such as revenue management and wealth management applications to generate accrual financial reports. This study cannot fully examine occurrence-based SAP implementations. This is because some government agencies in the Labuhan Batu regime, especially his SKPD, have failed to provide a more detailed explanation and are still limited in understanding the definition of an occurrence-based SAP. For researchers to conduct more interviews and collect data from BPKAD.

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