



Phenomenological Study of Implementation of Accrual-Based Accounting Systems in Karanganyar Regency Government

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ABSTRACT: This study aims to reveal the application of accrual-based accounting in the Karanganyar government and to reveal what are the obstacles to implementing the accrual-based accounting system. This research was conducted at the Government of Karanganyar Regency with the main sources from Banggar, Secretary, Treasurer, and Academics at the Board of Karanganyar Regency. Data collection methods used are interviews and observation. The accrual system can minimize the occurrence of fraud in financial recording and reporting so that the resulting reports can be presented accurately, transparently and accountably. The application of accrual-based SAP in the Karanganyar Regency Government has not been said to be 100% optimal, because there are still factors that become obstacles in the preparation of accrual-based financial reports. Inhibiting factors can be the quality of human resources, technology, and supporting facilities that have not been able to meet the criteria for applying the accrual basis. There is a commitment by the leadership to support having an integrity pact in terms of preparing and accelerating accrual-based financial reporting. This step is the responsibility of the leadership of the highest institution of the Karanganyar Regency Government, namely the Karanganyar Regent, who is expected with this commitment to be able to embrace all parties and agencies involved in carrying out the accrual basis in accordance with applicable regulations, procedures and standards to produce transparency and accountability reports generated finances. According to academics as users of financial reports, the progress of accrual-based SAP implementation carried out by the Karanganyar Regency Government has been extraordinary. There are changes to the system and points used by the Karanganyar Regency Government to try to improve and cut factors that become obstacles and weaknesses in the implementation of accrual-based SAP. Users of financial statements have hope for the government, especially the Karanganyar Regency Government, to be able to anticipate social, political, and economic conditions that can affect integrity and commitment in accrual-based accounting records. There are checks and balances between income and expenses in accrual-based SAP, so that fraud can be minimized.

Keywords: financial statements; accrual based accounting; government accounting standards; governance.

I. INTRODUCTION

The Accrual Application System is a standard that provides transparency of income, expenses, assets, debt and equity in financial reports. Not only that, this system recognizes revenue, expenditure and financing related to budget reporting. Accounting on the accrual basis has many benefits. IFAC (2010) accrual-based accounting is one of the supporting facilities currently required by the government in the framework of government transparency and accountability. With accrual-based reporting, users can identify the government's financial position and its changes, how the government funds its activities according to its

funding capacity so that the government's actual capacity can be measured (Mardiana & Fahlevi, 2017). Accrual-based government accounting also allows the government to identify opportunities to use future resources and achieve good management of these resources. With the various benefits offered in applying the accrual basis to government entities, several countries in the world are trying to apply it.

The existence of unclear use of accrual basis accounting can increase efficiency in solving financial problems and speed up employee work in data processing. in Indonesia. In Law No. 1 of 2004 concerning the State Treasury which explains the importance of implementing accrual-based accounting standards in accordance with the characteristics of the Indonesian government.

In implementing accrual-based accounting there is an increase in costs considering accrual accounting is a new system that requires training and socialization to be able to apply it (Rahadian Setyo Noegroho, 2018). In some local governments usually use a consultant from the private sector to help complete the report. It doesn't mean that handing it over to the private sector can solve the problem, because there are several reports that are still not appropriate. The government needs quality human resources in implementing the accrual-based accounting system. Human Resources, namely employees who must understand the field of accounting well because of the change from cash to accrual basis.

Bangli City is a city with several problems regarding the implementation of accrual-based SAP. These problems, for example, lack of competence in human resources, organizational commitment and lack of utilization of information technology. Another cause is the government's lack of understanding of accounting system reform and procedures. With the existence of various problems that are still not resolved in the application of accrual-based accounting. In its use, several agencies use a dual system, namely accrual-based accounting and cash. The use of the cash system is used in planning, validating and recording all expenditures in both central and regional government. This is due to government regulations, namely Law no. 17 of 2003 article 1 paragraph 3 which can be interpreted as the accounting basis used in processing state revenues is the accrual basis and in article 11 of Law no. 17 of 2003 article 11 which can be interpreted as a cash basis for processing state revenues that enter the state treasury. The use of these two systems then creates controversy where they collide with each other so that their application is not optimal.

Based on the background that has been previously described, the formulation of the problem can be drawn as follows:

1. How is the application of accrual-based accounting in Karanganyar Government?
2. What are the obstacles faced in the presentation of accrual-based accounting?

II. MATERIAL AND METHODS

2.1. Description of the context and material

Phenomenology

Phenomenology describes a meaning of the life experiences of some people regarding a concept or phenomenon (Laily, 2013). Phenomenology explains what emerges and how the process emerges. Phenomenology means a method of thinking to acquire new knowledge or develop existing knowledge in logical steps, systematically critical, not based on a priori/prejudice, and not dogmatically. Phenomenology as a method is not only used in philosophy but also in the social sciences and educational sciences.

Accrual Based Accounting

The accrual basis is the basis of accounting that recognizes the effects of transactions and other events when they occur, regardless of when cash or cash equivalents are received or paid (Aditia et al., 2019). Accrual-based accounting is an accounting basis where income is known without checking cash receipts, and expenses will be given but without having to check payments (can appear when payments have not been made).

Government Accounting Standards (SAP) Accrual Based

Based on article 1 paragraph 3 of the 2010 Government Regulation, SAP is accounting principles defining accounting standards are guidelines or principles applied in preparing and presenting government financial reports. Accounting standards are guidelines for regulating accounting treatment in the preparation of financial reports for reporting purposes to users of financial statements (Urip Wardoyo et al., 2022). From the explanation above, it can be concluded that government accounting standards are guidelines for preparing systematic financial reports, with proper management and equipment.

1.2. Evaluation Methods

Two research methods employed in my research were observation and semi-structured group interview.

2.2.1 Observation

Observation is a data collection technique to observe human behavior, work processes, and natural phenomena, and respondents (Indrawati & Intan Saputra Rini, 2018). In this study, researchers made direct observations to find facts in the field. The instrument used by the researcher was unstructured nonparticipant observation. This study will observe research subjects while working, regarding the work environment and writing financial reports. Observation guidelines are carried out by going directly to the field to obtain data. Observations were carried out by asking documents from other staff and then being analyzed by researchers. Observation guidelines in this study are:

1. Social conditions
2. Number of staff working in the service
3. Service Organizational Structure
4. Documents on accrual basis accounting reporting
5. Supporting infrastructure for accrual basis accounting reporting

2.2.2 Semi-structured group interview

Interviews are a powerful tool for revealing the realities of life and what people think or feel about various aspects of life. In this research, interviews will be conducted with the head of the agency, the secretary of the agency and the treasurer of the Karanganyar district government agency. The interviews conducted were structured interviews. Structured interviews are interviews where the questions have been prepared and systematically arranged before the interview is conducted.

III. RESULT

The application of accrual-based Government Accounting Standards (SAP) to the Karanganyar Regency government is guided by PP no. 71 of 2010 concerning Accrual-Based Government Accounting Standards implemented in 2015, each local government must be able to prepare itself to realize the accounting system in preparing local government financial reports in accordance with applicable laws and regulations.

1. Explanation of Accrual Based Accounting

Article 36 Paragraph (1) Law no. 17 of 2003 and Article 70 Paragraph (2) of Law no. 01 of 2004 which mandated the government to implement accrual based accounting in 2008 at the latest. The government issued a new regulation regarding government accounting standards, through PP no. 71 of 2010 concerning the use of the accrual basis in managing and reporting local government finances, to replace PP no. 24 of 2005 whose implementation took place from 2006 to 2013. PP No. 71 of 2010 began to run in 2015 while waiting for Permendagri No 64 of 2013.

Implementation of accrual-based SAP implementation is carried out in stages starting from the implementation of Cash Towards Accrual Basis (Cash Towards Accrual Basis) which indicates the implementation of accrual-based SAP (Trihani, 2019). The cash basis to accruals, namely the recognition of revenues, expenditures and financing in the Budget Realization Report (LRA) uses a cash basis, while the recognition of assets, liabilities and equity in the balance sheet uses an accrual basis. Starting from the results

of the research findings, the questions posed to the informants are the understanding of accrual-based SAP, as the results of the following interview excerpts:

The first informant, namely the Karanganyar Regency DPRD member named Trisno explained that: "In general, based on PP No. 71 2010 concerning accrual-based government accounting standards (SAP), namely an accounting basis in which economic transactions or accounting events are recognized, recorded, and presented in financial statements. at the time the transaction occurs, regardless of when cash is received or paid, revenue is recognized when rights are acquired and expenses are recognized when liabilities are incurred or resources are consumed."

The second informant who is also a user of financial reports named Anto as a lecturer at a campus in Surakarta explained that: "Talking about the general basis is cash and accruals. In government accounting it is impossible to have full cash (no balance sheet) with an asset report. So it's called cash can't make a balance sheet properly. How about cash towards accruals, before there were 5 financial statements starting from the balance sheet, budget report, report on changes in equity, cash flow, and CLK. Problems in cash towards accruals that are not commonly practiced. Because the local government must report a report on the realization of a cash-based budget. And he also reports on accrual-based operations."

From the results of the above study, it can be concluded that members of the Karanganyar Regency DPRD understand the accrual system which in general describes the accounting recording system where recording is made at the time a transaction occurs, without having to look at cash receipts or payment of expenses. Apart from DPRD members, research results from users of financial reports with professions as academics also understand the meaning of accrual-based accounting which provides an explanation that the accrual system is a transition from a cash basis, namely cash towards accrual where reporting of government financial reports uses two bases, namely cash-based budget reports and reports accrual-based operations.

2. Work Environment Oriented to the Implementation of Accrual-Based SAP in Karanganyar Regency Government

The Karanganyar Regency Government has implemented an accrual-based SAP since 2015. Revenue recognition in SAP is divided into two broadly, namely: LO revenue and LRA revenue. LO income, which is a revenue account for preparing operational reports, while LRA income, which is income used to prepare budget realization reports. The existence of accrual-based financial reporting allows the government to fund its operational activities in accordance with its funding capacity so that the government's capacity can be measured in real terms (Sari & Putra, 2012). Accrual-based accounting also has the benefit of being able to identify opportunities to use resources and make good use of resources.

Even though basically employees already know the purpose of accrual-based accounting, in practice there are still deficiencies or difficult views of accrual-based accounting. This can be seen from the results of an interview with a member of the Karanganyar Regency DPRD named Trisno regarding superior support and work commitment by employees: "There is a role and responsibility for the leadership in this context to provide technical guidance which presents from universities and practitioners as well as accounting with coordination from the leadership."

The same thing was conveyed by the BKD Secretary named Komang, he said: "There is a development of commitment from top management to oversee OPD heads in implementing accrual-based accounting, and providing support to subordinates."

Judging from the results of these interviews, the work environment and agencies in Karanganyar Regency have the support of their respective superiors or leaders in carrying out and implementing accrual-based accounting. Commitment and support must be accompanied by real actions taken by the leadership, not only limited to the MOU with BPKP. Commitment in an organization or agency can be marked by three things, including:

- a. A strong belief in the organization and acceptance of the organization's goals and values.
- b. Strong desire to maintain strong relationships with the organization.
- c. Readiness and willingness to give up hard work for the benefit of the organization.

3. *Internal Aspects in terms of Human Resources and Infrastructure to Support the Implementation of the Accrual-Based Accounting System*

An organization or government institution can run if it has the resources (resources). Resources can be positioned as inputs in organizations that have economic and technological benefits (Ariana, 2016). Economically, resources are related to direct sacrifices incurred by the organization to be able to produce output. Technologically, resources can be related to the ability possessed to achieve progressive transformation or change for the organization.

The Government of Karanganyar Regency has made efforts to encourage and improve the competence of human resources to support the smooth process of accrual-based accounting. Based on the results of an interview with a member of the Karanganyar Regency DPRD named Trisno regarding human resources and supporting facilities, the following results were obtained: "Commitment from various parties is related to how the resources owned can be applied. Stakeholders to equally apply the law in force. We are proud to also support through facilities and infrastructure, organizing technical guidance, and outreach. Then prepare human resources who are qualified and have integrity in accordance with their fields. There have been trainings held once and twice, the results of which have not been too impressive. It is still in the realm of the setwan (council secretariat) and has not touched the members of the council."

The Secretary of BKD named Komang said the same thing: "HR must be qualified, not only theoretical but also applicable, so even if it has to be regeneration and knowledge transfer. If civil servants who are old and unable to afford it must be backed up by qualified PPPK."

Based on the results of interviews and data obtained at the research location, it can be said that the application of accrual-based SAP in the Karanganyar Regency Government has been supported by adequate infrastructure. But human resources are still needed who have good competence in carrying out regional financial management activities and act as users who operate each regional financial management application. The readiness of the existing human resources is not as expected, because the overall number of employees is not ideal compared to the number of employees who have knowledge in accounting. Guidance and training must be massive to be improved to achieve goals for employees' understanding of accrual-based SAP.

4. *Obstacles and Supporting Aspects Influencing the Implementation of Accrual-Based SAP in Karanganyar Regency Government*

Accrual-based SAP implementation will not run well if there are various inhibiting factors. Accrual-based SAP implementation is the responsibility of all parties to be able to support the smooth implementation of these standards (Marsdenia & Arthaingan, 2016). The Karanganyar Regency Government has factors that become obstacles in implementing accrual-based SAP, but on the other hand the Karanganyar Regency Government also has solutions and supporting factors to overcome this. Based on the results of an interview with a member of the Karanganyar Regency DPRD named Trisno regarding the difficulties in implementing accrual-based SAP, the following results were obtained: "There will be difficulties automatically, because the average DPRD member has a heavy burden in the scope of social activities, then party activities, and we don't provided special experts in this context so that we are also aware of our shortcomings in order to develop our capabilities regarding this accrual-based SAP."

The Secretary of the BKD named Komang said the same thing: "So we are trying to minimize this understanding, if there is commitment from the OPD head and also the regional head, then also the facilities and infrastructure, then the human resources. As for the commitment, to be honest, the Regent, Mr. Juliatmono, is really committed to the financial reports. So every year we are there like at the beginning of that year we gathered the heads of the OPD. So we have an integrity pact for the preparation, so the preparation is accelerated, then we issue an instruction from the Regent to accelerate the preparation, that's it. The point is that the OPD is basically capable of being responsible and carrying out and compiling the financial reports on time. That's one thing, to be able to build commitment, right? Secondly, for human resources, because the human resources are limited in terms of quality and quantity, we catch up with those who always have technical knowledge, so there are several links to getting rich per theme, for example the theme is income, the

theme is spending, we invite experts, for example with BPKP or with the tax office, so they keep on upgrading their knowledge, we increase the number of electronic facilities, we ask for bandwidth for each OPD because the system uses a web base."

In addition to the inhibiting factors in terms of implementing accrual-based SAP, on the other hand the Karanganyar Regency Government is also seeking solutions to overcome the factors that hinder the implementation of accrual-based SAP. Based on the results of an interview with a member of the Karanganyar Regency Regional Parliament named Trisno regarding the supporting factors in the implementation of accrual-based SAP, the following results were obtained: "In fact, we are actually more political in the pride, if honest technical people don't pay much attention, so we have proposed how one member is given one experts in this case we can study our main tasks including budgeting. There is, the role and responsibility of the leadership in this context is to provide technical guidance from universities and practitioners as well as accounting in coordination with the leadership."

5. Implementation of Accrual-based SAP to Create Good Governance with Transparent and Accountable Financial Reports

To achieve good governance, the Government of Karanganyar Regency must prepare all the resources and other supporting things needed to create good quality financial report output so as to create transparency and accountability in financial reporting. Transparency and accountability are general demands that must be met by the regional government, especially the Karanganyar Regency Government because it includes the management of public funds from the community managed by the government which requires transparent and accountable accountability reporting on the management and use of these public funds.

The purpose of accrual-based accounting in government is to obtain appropriate information for the services provided by the government (Hartati et al., 2020). Accrual-based accounting is able to create accurate information that is able to support the implementation of cost calculations for public service services in a more reasonable manner. The resulting value includes all costs incurred, not just the amount paid. Calculation of all costs and expenses, including those that have been paid and those that have not been paid, accrual-based accounting is able to create better, timely measurements and disclosure of existing obligations.

Information on accrual-based reporting in the Karanganyar Regency Government was compiled based on an interview with a proud member of the Karanganyar Regency DPRD named Trisno regarding human resources, commitment, motivation, work culture and technology in implementing SAP: "Our performance in DPRD members is automatically lacking, in this way we will lose to executives do. Because our abilities are limited, our human resources are limited, when we enter a full workforce, the average interest is also politicalism. So it doesn't look at the educational background base of the employees we propose so that by itself it will affect our performance in the context of overseeing the budget budgeting held at the Karanganyar Regency DPRD."

The BKD Secretary named Komang said the same thing: "The financial reports are assessed based on the analogy from 2015 - 2021 with the WTP assessment examined by the BPK. The analogy in terms of financial management, starting from budgeting to reporting, is in accordance with the accrual-based SAP, so its application is also reasonable and appropriate. Although there are many notes.

The treasurer of BKD named Susilo said the same thing: "Already, the development from the 2015 BPKP has regulations for updating SIMDA Finance until 2021 based on databases in each district. if there is a mistake whether there is a decision/no decision with disbursement if there is an error with a certain code. In 2022 the system will be replaced with a web-based FMIS because reports can be monitored in real time if needed. According to the Ministry of Home Affairs, it is obligatory to use FMIS because districts/cities are under the auspices of the Ministry of Home Affairs."

Based on the results of interviews with the Karanganyar Regency BKD secretary who gave a statement that the financial statements presented by the Karanganyar Regency Government which had been audited by the BPK were of Unqualified Value (WTP). In terms of management, the financial reports of Karanganyar Regency, starting from the budgeting stage to the reporting stage, have fulfilled the accrual basis. Transparency is needed to build public confidence in government agencies (public sector), especially in the Karanganyar Regency Government to support clean and professional performance.

As a reader of the financial reports, the Karanganyar Regency Government explained that the financial reports presented had made remarkable progress since 2002 – 2021, which in 2002 still adopted combined accounting. According to interviews with lecturers at one of the campuses in the Surakarta area, it was stated that accrual-based accounting in general can minimize fraud. The accrual system has checks and balances between cost and revenue margins. If an imbalance is found, there is an indication that there is an error. So that the accrual basis can suppress fraud and produce the validity of the financial reporting presented.

IV. DISCUSSION

After seeing the results of the interview above where there are obstacles regarding the implementation of accrual-based accounting, the Karanganyar Regency Government has tried to provide solutions and overcome every obstacle in the implementation of accrual-based SAP. These inhibiting factors include: the lack of specialized experts in the field of accounting, the limited quantity of qualified human resources, and the lack of supporting hardware. These constraints are a problem for the Government of Karanganyar Regency to be able to implement accrual-based SAP properly and effectively. The success of implementing accrual-based SAP is needed by the Karanganyar Regency government in terms of producing transparent and accountable financial reports. In achieving this, solutions and supports are needed to be able to support the successful implementation of accrual-based SAP.

The main factor needed to support regional financial management in Karanganyar Regency apart from the regulations or legal sources that apply to technically regulate how to implement accrual-based SAP, there must also be supporting facilities related to technology and employee capabilities. The roles and responsibilities of the head of the institution or institution have a great influence on the smooth implementation of accrual-based SAP. Leaders can take steps and actions to provide direction and learning to employees. Like the leadership in the Karanganyar Regency DPRD building, they provide guidance by presenting practitioners from the university level to tax office employees.

Support from the highest leadership in Karanganyar Regency, namely the Regent of Karanganyar, Mr. Juliyatmomo who gave instructions regarding the acceleration of the implementation and implementation of accrual-based SAP and has an integrity pact in terms of responsibility for compiling financial reports in a timely manner. This is the responsibility of the regent as the highest regional leader of Karanganyar Regency.

V. CONCLUSION

With the regulation issued by the Government no. 71 of 2010 concerning accrual-based SAP which has the goal of creating a transparent and accountable government system. Based on the results of the analysis that has been carried out on parties related to the process of preparing financial reports by the Karanganyar Regency Government and users of financial reports using the interview method, conclusions can be drawn in the form of:

1. Accrual-based SAP is an accounting process in which economic transactions and accounting events are recognized, recorded, and presented in the form of financial statements at the time the transaction occurs regardless of when cash is received or paid, revenue is recognized when things have been earned and expenses are recognized when liabilities incurred or resources consumed. The accrual system can minimize the occurrence of fraud in financial recording and reporting so that the resulting reports can be presented accurately, transparently and accountably.
2. The application of accrual-based SAP in Karanganyar Regency Government has not been said to be 100% optimal, because there are still factors that become obstacles in preparing accrual-based financial reports. Inhibiting factors can be the quality of human resources, technology, and supporting facilities that have not been able to meet the criteria for applying the accrual basis. There is a commitment by the leadership to support having an integrity pact in terms of preparing and accelerating accrual-based financial reporting. This step is the responsibility of the leadership of the highest institution of the Karanganyar Regency Government, namely the Karanganyar Regent, who is expected with this commitment to be able to

embrace all parties and agencies involved in carrying out the accrual basis in accordance with applicable regulations, procedures and standards to produce transparency and accountability reports generated finances. All parties have an obligation, from the DPRD level to the general public, to be able to oversee the performance of the government as an executive agency, because the government is mandated to manage public funds collected from taxes collected on the public.

3. Creating good governance is the responsibility of all relevant agencies. The achievement of good governance must apply the principles of transparency and accountability and follow international best practices which must be adapted to conditions in Indonesia. The obligation to prepare financial reports in the form of: Budget Realization Reports, Balance Sheets, Cash Flow Statements, and Notes to Financial Statements is a form of government accountability to the public. Good governance must be supported by quality human resources, technology, and supporting infrastructure to be able to manage and process inputs to produce quality, accurate, transparent, and accountable outputs. The government needs the trust of the people which is an absolute requirement in running good governance. Implementation of all forms of policy in the social, political and economic realms that make sense requires the trust of the public to jointly support, develop and align forms of policy for the sake of common progress. It is hoped that the results of the financial statements are truly presented in a transparent and accountable manner in accordance with the applicable guidelines and laws and regulations without any fraud behind the preparation of the financial statements.

4. According to academics as users of financial reports, the progress of accrual-based SAP implementation carried out by the Karanganyar Regency Government has been extraordinary. There are changes to the system and points used by the Karanganyar Regency Government to try to improve and cut factors that become obstacles and weaknesses in the implementation of accrual-based SAP. Users of financial statements have hope for the government, especially the Karanganyar Regency Government, to be able to anticipate social, political and economic conditions that can affect integrity and commitment in accrual-based accounting records. There are checks and balances between income and expenses in accrual-based SAP, so that fraud can be minimized.

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