

# Toward Implementation of Accrual Basis in Indonesia Government: Key Success Factors

I Gusti Bagus Surya Negara

**Abstract** - In 2015, the government's financial statement presentation has to be based on Government Regulation numbers 71 of 2010 is concerning the Government Accounting Standards accrual basis. With the recording of changes in government accounting basis of the cash basis into the accrual basis, then a paradigm shift in financial reporting. This study describes the factors that affect the readiness of local governments in implementing the Government Regulation number 71 of 2010. Readiness of local government is very important given the Government Accounting Standards Board will formally applied simultaneously in 2015. The previous researchers used human factor, organizational commitment and information technology that is expected to affect the readiness of the implementation of Government Regulation number 71 of 2010. Human resource is the area of financial management personnel competency and development efforts and increase their competence. Changes in accounting standards to be followed by the development and improvement of human resource competencies that will run the standard. Organizational commitment is needed from the highest level to the lowest must have a strong commitment for the changes to accounting standards that can be applied to both. Changes in accounting standards should also be followed by information technology that will support the implementation of new accounting standards.

**Keywords** - *Accrual Basis Implementation, Human Resources, Information Technology, and Organizational Commitment*

## I. INTRODUCTION

### Background

Good governance or often referred to as good governance indicates all elements of government to perform its functions properly, in accordance with the laws and regulations in order to attain the ideals of the nation. To realize the climate of good governance in government, fundamental and structural reforms have been implemented by the government (Nazier, 2009). Therefore it is necessary to change the system of government reform. Reform itself has been executed simultaneously by all levels of society since 1998. The fall of the New Order regime gives great hope for the people of Indonesia to immediately awaken a healthy organizational climate on the basis of "good governance" in order to prosper, prosperity and educate the people of Indonesia. In the reform era, people began to discuss the report heads to each area more closely. The fundamental changes in the management and financial responsibility of the public sector started to show regional autonomy and fiscal decentralization simultaneously carried out as of January 1, 2001. The regional autonomy and fiscal

decentralization is followed by the issuance of 3 packets State Finance Act in the year 2003- 2004 which would open the window to the accountability and transparency of public sector financial accountability in Indonesia. The target of 3 packets Act is to achieve financial governance accountable and transparent. In line with the implementation of regional autonomy, the head of each region are required to make accountability reports for their respective regions. However, the Government Accounting Standards are not perfect and continues to turn into an obstacle for any agency to make the accountability report. Until finally issued a new regulation that Government Regulation number 24 of 2005 is concerning Government Accounting Standards.

The issuance of Government Regulation number 24 of 2005 became a springboard for uniform reporting of financial accountability of the government. This standard also became the first Government Accounting Standards owned by Indonesia. Government Regulation number 24 of 2005 is using cash approach towards accrual accounting in the recording system, which uses the cash basis for the recognition of revenue transactions, expenditure and financing, and the accrual basis for the recognition of assets, liabilities, and equity funds. However, the implementation of Government Regulation number 24 is still tentative, as mandated in article 36 paragraph (1) of Act number 17 of 2003 on State Finance is stating that for the recognition and measurement of income and expenditure accrual basis has not been implemented, use the recognition and measurement-based cash. Recognition and measurement of income and expenditure accrual itself actually has to be implemented since 2008, as stated in article 36 paragraph 1 of Law No. 17 of 2003 and article 70 paragraph 2 of Law number 1 of 2004. However, the readiness of the entity in the application of these standards still need to be addressed so that they adopt a gradual approach towards accrual cash. Government Regulation number 24 of 2005 and then replaced with the issuance of Government Regulation number 71 of 2010. There are two attachment in Government Regulation number 71 of 2010, the first attachment on an accrual basis and annex II using the cash basis to the accrual to re-accommodate Government Regulation number 24 of 2005 that are intended for entities that have not been able to use the accrual basis.

Governmental Accounting Standards accrual itself, the new plan will be fully implemented for each Ministry / Agency and Local Government in 2015. But in fact, the standard implementation of accrual accounting itself many challenges and constraints faced by government financial management apparatus. Readiness of the government in

DOI: 10.5176/2010-4804\_4.1.354

implementing the accrual-based accounting standards, supported by many factors. Purnomo as Chairman of the Consultative Committee on Government Accounting Standards Committee said that this accrual-based the implementation of Government Accounting Standard is a major challenge for the government, and must be accompanied by a structured preparation and related human resources, regulations, and systems (kppnpalembang.net). It can not be denied, the government should conduct a thorough preparation to meet the application of these standards.

Nazier (2009) says that the common problems in the application of accrual-based in Government Accounting Standard can be categorized into two, namely the preparation of infrastructure administration system that is used to run the administrative system and qualified personnel (competencies) to run the new regulation. Furthermore, in the study show that there are problems readiness of human resources both at central and local government, both in terms of allocation of employees, a basic understanding of the state financial administration staff, and others. Thus, a reliable and competent human resources is one of the key factors in the successful implementation of the new regulations. Kusuma (2013) showed that there is a positive and significant relationship between the level of education of staff accounting with accrual accounting compliance rate. Other research conducted Faradillah (2013) show that HR has a strong correlation as a factor affecting the readiness of local governments in the implementation of accrual-based accounting system. Meanwhile, Arita (2009) found that HR did not significantly affect the successful implementation of the government 24 of 2005.

Organizational commitment is a key factor that can not be ignored. In conducting a change, the commitment of any government officials in carrying out such changes become important. Fadlan (2013) in his study mentions that the constraint application of government regulation number 71 of one of which is caused due to the lack of commitment of local governments to implement the changes, government officials tend to be resistant and not yet ready to accept the change, making it difficult for local governments to apply such legislation, in the absence of the desire of the government apparatus. Sulani (2010) in his research shows that the commitment has a significant positive effect on the success of the application of government regulation number 24 of 2005.

Another factor that is considered to affect the readiness of the government in the implementation of PP 71 The year 2010 is an information technology. Information technology includes all the technical equipment used to process and process information. Information technology is expected as an information system that can support the effectiveness and efficiency of the organization, so it can also support the implementation of the new regulations with the information system is well managed. Azhar (2007) in his research shows that the support device including information technology a

significant effect on the application of regulation, whereas the results Kusuma (2013) showed that the quality of information technology does not significantly influence implementation of accrual accounting in government sector.

## II. DISCUSSION AND ANALYSIS

### **Readiness of Government to Apply of Government Regulation number 71 of 2010**

Readiness of the government in this regard is the readiness to carry out the changes in the accounting system of government. In Big Indonesian Dictionary (2008), stated that the change is a matter of (state) change, shift or exchange of a condition or situation to another situation. The objective is to transform human changes not change the organization, with no attempt to change human habits, the reorganization will not bring change anything (Kasali, 2005). Organizational changes or updates to the organization is defined as the adoption of ideas or new behavior by an organization. Organiasasi designed to adapt to environmental changes, through renewal and internal development (Kasali, 2007). Meanwhile, there are other important things associated with this organizational change, namely how to prepare employees to accept organizational change. This concept is contained in the explanation of the theory of the Readiness to Change. Readiness theory proposed by Holt D et al (2007) associated with this study include: (1) Content. The changes referred to in this study was the change from cash-based accounting system to the accrual (PP No.24 of 2005) to full accrual-based system (Government Regulation number 71 of 2010), (2) Process. These changes occur with the issuance of legislation in government accounting. In implementing a change, there is the process of preparing all contributing factors to increase the readiness to change, including human resources, information technology and other supporting factors, and (3) Individuals. Individual is an individual who is involved in the organization, things that concern is the behavior of the individual diantaranya leadership commitment, resistance to change, fear of ignorance, and the process of selective information. According to Holt (2007) readiness to change is a comprehensive attitude that influenced simultaneously by what has changed, how such changes are made, the circumstances in which the change will take place and the characteristics of people who are asked to do that are involved simultaneously reflected to in tiers receive and adopt the changes being prepared and planned to replace the current state. Hanpachern, et. al. (1998) explain the factors that influence the readiness to perform the change, namely (1) Promoting change, namely an employee wishes to promote change, (2) Participating change, namely the desire of employees to participate in the change process, and (3) Resisting change, namely the level of employee tendency to accept or reject the changes. Furthermore Hanpachern (1997) explains that the participation shown by the desire to be able to complete the tasks and activities associated with the implementation of the change, the promotion is indicated by

the desire to be able to advance or promote organizational change by creating new ideas or do something to make other people want to follow organizational change and resistance shown by the desire to deny the existence of organizational change. Based on the definition above some researchers to conclude about the notion of readiness. In addition to several factors some of readiness that is needed is the readiness of knowledge about the new regulations as well as other supporting facilities and infrastructure.

### **Human Resources and Implementation of Accrual Basis**

One of the key factors in running a human resources policy is contributing to support and run it. Humans are important resources needed to run an organization. Human resources can be considered as the driving wheel to run the activities of the organization in an effort to realize the objectives of the organization. According Nawawi (2001: 8) There are three terms of human resources, namely (1) Human resources are people who work in the environment of an organization (also known as personnel, labor, worker or employee), (2) Human resources is a potential which is to function as capital assets and non-material, which can realize the real potential in realizing the existence of the organization, and (3) Human resources is a potential as a driver of the organization. In an organization, capacity and performance of human resources can be defined as the ability of an individual, an organization (institutional) or a system to carry out the functions of the authority effectively and efficiently in order to achieve organizational goals. Capacity should be seen as the ability to achieve performance, to generate outputs and outcomes. According Tjiptoherijanto (2001), to assess the capacity and quality of human resources in carrying out a function, including accounting can be seen from the level of responsibility and competence of these resources. Responsibilities stated in the job description, which will be the basis to perform the task well. Without a clear job description, these resources will feel confused to perform their duties, so that the task can not be done well. While competence can be seen from the educational background, training have been followed, and of skills in performing the tasks. Hevesi (2005) states that competence is a characteristic of a person who has the skills, knowledge, and ability to perform a job. Blanchard and Thacker (2004) states that a person's skill is reflected in how well a person in carrying out a specific activity, such as operating equipment, communicate effectively or implement a business strategy. Skill is that any 'capacity to carry out a series of tasks that developed from the results of training and experience. It is inevitable that the preparation of competent resources and reliable in an organization is very important, especially in the public sector organizations that take care of the life of many people. Therefore, the quality of human resources is one of the important factors that affect an organization in carrying out a policy and make changes. Research Nazier (2009) one of the constraints of the application of the accrual basis is the preparation of qualified personnel to carry out the new regulations. In a study conducted by Kusuma (2013) showed that there is a positive

and significant relationship between the level of education of staff accounting with accrual accounting compliance rate. Other research conducted Faradillah (2013) show that human resource has a strong correlation as a factor is affecting the readiness of local governments in the implementation of accrual-based accounting system. It can not be denied in view of human resource is the main pillar at the same time driving the organization in realizing the vision and mission and goals of the organization (Nawawi, 2001). In the framework of financial management, particularly in following and studying a new policy is needed quality human resources to support these changes, so that the change can be run properly. Sector departments should have sufficient capacity and skilled human resources and experience in financial management area. These skills can be obtained by recruiting employees who have the appropriate educational background, adequate education, and adequate training to create expertise. All this will support the human resource capacity that will affect the readiness of the implementation of government regulation number 71 of 2010. The human resources in the sector departments are also often invited to participate in various training and training related to the implementation of government regulation number 71 of 2010. The procedures and regulations relating to government regulation number 71 The year 2010 has been quite clear, as has been revealed in the form of Regulation of the Minister of Home Affairs and Regional Head Rule. Some problems are still to find is in terms of human resources in the sector departments, among others, (1) a large number of employees who responded to the financial sector departments are not supported by appropriate educational background, ie accounting. This resulted in less and the difficulty of understanding the employee to apply government regulation number 71 of 2010, (2) there are employees who do not know what the government regulation number 71 of 2010 and what it accrual basis. This is an implication of the first issue, which is the number of employees who do not come from accounting, so that they do not know well, and (3) lack of financial officers in some government units/department, resulting in a dual position will complicate any employee in performing their duties, even can also an obstacle in creating a climate of good governance. Given the very significant human influence on the readiness of the implementation of government regulation number 71 of 2010 some of the above issues should be considered to improve the capacity of human resources is a milestone of government activities in order to carry out their duties properly. If the quality of the human resources increases, the performance of the organization will increase, and if the quality of human resources deteriorate the performance of the organization will also deteriorate. Therefore, if the problems that exist in the human resources sector departments can be solved and improved the quality of the human resources sector departments may be getting ready to meet and implement changes in government accounting standards, and the successful application of government regulation number 71 of 2010 can be achieved.

### **Organizational Commitment and Implementation of Accrual Basis**

Organizational commitment can be interpreted as an encouragement of the individual to do something to support the success and interests of the organization (Sulani, 2010). Organizational commitment can be interpreted as an encouragement of the individual to engage in the activities of the organization, which can promote the organization. This commitment is reflected in several ways, such as trust employees to the organization, employee participation in the activities of the organization, loyalty to the organization, and their sense of belonging to the organization. According to Simanjuntak (2005: 1) stated that commitment is the ability to take responsibility for things that are entrusted to someone, there is no commitment whatsoever to do with talent, intelligence or talent. A strong commitment will allow a person can issue the physical, mental and spiritual additional can be obtained, otherwise without the commitment of the great works will be difficult.

Strong commitment to the organization, making people want to do something that can realize organizational goals. For organizations, the commitment of employees is important, because through this commitment of employees would increase the ability and competence themselves without coercion of leadership. This commitment is also become an important factor in making changes, individuals who have a strong commitment to make change for the better will not be resistant to change, and constantly improve themselves to follow these changes. This commitment is necessary for government units/department to make changes in accordance with the legislation. In research Fadlan (2013) mentions that one of the obstacles in the implementation of government regulation number 71 of 2010, in addition to human resource issues is the lack of commitment of the local government. Commitment of all local government officials is needed to support the course of a new regulation, an employee who has a strong commitment is needed to achieve organizational goals. Sulani research (2010) shows that organizational commitment affect the successful implementation of the government regulation number 24 of 2005.

Simanjuntak (2005) revealed that the commitment is the ability to take responsibility for things that are entrusted to someone, commitment has nothing to do with talent, intelligence or talent. Based on research Fadlan (2013) one of the problems in running the government regulation number 71 of 2010 was unprepared human resources accept the changes. This is because they are resistant to the rapidly changing regulations. Though the intention of every human to execute these changes are very important, without intention and ability then they will not feel responsible for a task. Commitment significant effect on the implementation of government regulation number 71 of 2010 which means that the condition of human resources in finance/accounting, which still supports the implementation of government regulation number 71 of 2010. In spite of it all, the accrual basis is more difficult to implement than the cash basis,

although there are still some of them who do not have a background in accounting education. It is of course difficult for them and make them reluctant to implement the changes.

As a result, the implementation of government regulation number 71 of 2010, just as the reflection of a mere formality, and in compliance with regulations issued by the government are higher, because like it or not, like it or not, they will continue to run the relevant regulations began in 2015 this. Nevertheless, the presence of high commitment of each employee can not be ignored. The commitment of each employee to be able to do their job properly, will lead to a sense of responsibility and pleasure in performing all tasks assigned. High commitment will also make the individual to continue to learn and strive to do their best for the organization, so as to support the implementation of the new accrual-based Government Accounting Standards and can ensure the successful implementation of the government regulation number 71 of 2010. Existing weaknesses must be balanced with the participation of employees in a variety of briefing and training related to accounting and financial management areas, so that the interest of the employees to know the procedures in the application of the accrual basis will be awakened. This commitment will also affect the readiness of the application of the government regulation number 71 of 2010, the higher sense of responsibility and commitment owned, then the employee will be easier to carry out their duties and getting ready to carry out the implementation of government regulation number 71 of 2010.

### **Information Technology and Implementation of Accrual Basis**

Information technology is considered as one of the important factors in supporting the course of an organization. Information technology can make the activity more effective and efficient organization. Information technology describes any kind of technology that can assist people in creating, processing and process information into the data. The information technology also plays an important role in communication for the dissemination of information to make it more efficient. Under government regulation number 71 of 2010 on the Government Accounting Standard, the government accounting system is a series of manual and computerized procedures ranging from data collection, recording, summarizing and reporting of financial position and operations of government. To support these activities required a series of information technology can help the government accounting system to be running smoothly. The supporting devices can be categorized into two, namely hardware and software.

Information technology includes computers (mainframes, mini, micro), software, databases, networks (internet, intranet), electronic commerce, and other types of related technologies (Wilkinson et. Al., 2000). Information technology also serves as a communication technology for the dissemination of information. According to Hamza (2009) use of information technology include the presence

(a) data processing, information processing, management systems and work processes electronically and (b) the use of advanced information technologies that public services can be accessed easily and cheaply by people all over the country (Hamzah, 2009). Azhar (2007) in his research shows that the support device also includes information technology significantly affect the successful implementation of the Regulation. While the research results Kusuma (2013) showed that the quality of information technology does not significantly influence the level of implementation of accrual accounting. Azhar (2007) states that there is influence between the means of support for the successful implementation of regulation number 13 of 2006. Kusuma (2013) also revealed a similar thing, in which information technology affects the rate of adoption of accrual accounting. Laudon (2005) revealed that the local government's financial accounting system in order to effectively support the necessary means of both hardware and software. Information technology also serves an important role as a disseminator of information and communication technology as well as the processing of data processing technology. Hamzah (2009) suggest the use of information technology include the presence of (a) the data processing, information processing, management systems and work processes electronically and (b) the use of advanced information technologies so that public services can be accessed easily and cheaply by people all over the country. Information technology is very important to be able to be optimized in the sector departments, because there government units/departments create the government accountable to the public. This is in line with the results of this study which states that information technology significantly influence the readiness of the implementation of government regulation number 71 of 2010. The accounting process from the beginning to making the financial statements are also not many take advantage of existing devices. In fact, if used properly, this device will certainly be able to help and speed up the completion of the task of financial management staff. Some of these issues are problems identified authors of the analysis of data related to the information technology sector departments.

Adequate training for each employee in order to operate information technology both hardware and software is needed to support the execution of the work. Completeness of software that supports the work is also needed, so that the work can be completed effectively and efficiently. Mainly to support the readiness implementation of government regulation number 71 of 2010 which apply accrual basis, will certainly add a lot of records due to the nature of the accrual basis itself which states the rights or an object in an object occur begin on the date of occurrence, so that each transaction is either debt or receivables need to be noted. Speed of information technology is expected to be able to assist in the implementation of this task. The more optimal quality information technology sector departments, the sector departments will be ready menerapkan new government accounting standards, and the successful

application of government regulation number 71 of 2010 will certainly be achieved.

### III. CONCLUSION

Changes in governmental financial reporting basis is a challenge for the government in the preparation of financial statements. In Indonesia, this change started in the financial statements of the government in 2015. This change will have an impact on the quality of the financial statements. With the implementation of accrual accounting, the financial statements will be more comprehensive government, because the government will recognize receivables and payables in terms of revenue and expenditure.

Implementation of government regulation number 71 of 2010 requires the development and improvement of human resource competencies related to public financial management, organizational commitment of the government to implement and carry out the government regulation number 71 of 2010 and also need the support of information technology to apply the new accounting basis. Competency of human resources is an important factor to support the implementation of government regulation number 71 of 2010, the quality and capacity of human resources needs to be improved to support the implementation of these regulations. Commitment owned by the employee is still low, so it needs to be improved commitment organisasi all elements of government and owned by information technology sector departments in support of the implementation of this regulation. Every government units/departments have started to use information technology to support their work, so that it can more effectively and efficiently.

### REFERENCES

- [1] Abdullah, Syukriy dan Abdul Halim. 2006. "Studi atas Belanja Modal pada Anggaran Pemerintah Daerah dalam Hubungannya dengan Belanja Pemeliharaan dan Sumber Pendapatan". *Jurnal Akuntansi Pemerintah, Volume 2 No. 2, November*.
- [2] Aritonang. 2009. Faktor-Faktor yang Mempengaruhi Penerapan Peraturan Pemerintah No. 24 Tahun 2005. *Tesis*. Universitas Sumatera Utara, Medan.
- [3] Azhar. 2007. Faktor-Faktor yang Mempengaruhi Keberhasilan Penerapan Permendagri Nomor 13 Tahun 2006 pada Pemerintah Kota Banda Aceh. *Tesis*, Universitas Sumatera Utara, Medan.
- [4] Badan Pengawasan Keuangan dan Pembangunan. 2014. Perkembangan Opini Laporan Keuangan Pemda. Diakses 12 Agustus 2014 dari <http://www.bpkp.go.id/sumsel/konten/1916/Perkembangan-Opini-Laporan-Kuangan-Pemda.bpkp>
- [5] Bastian, Indra. 2009. *Akuntansi Sektor Publik Di Indonesia: Cetakan Kedua*. Yogyakarta: BPFE.
- [6] Blanchard, P. Nick, Thacker, dan James W. 2004. *Effective Training: Systems, Strategies, and Practices (2<sup>nd</sup> ed)*. New Jersey: Pearson Education.
- [7] Christiaens, J. dan Van Peteghem. 2007. "Governmental Accounting Reform: Evolution of The Implementation in Flemish Municipalities." *Financial Accountability and Management*, 23, 375-399.

- [8] Darmawan, Bambang Tri. 2009. Mendapatkan Opini Wajar Tanpa Pengecualian Atas Audit Laporan Keuangan Pemerintah Daerah dari BPK. Diakses pada tanggal 14 Agustus 2014 dari <http://syukriy.wordpress.com/> 2009/10/26/mendapatkan-opini-wajar-tanpa-engecualian-atas-audit-laporan-keuangan-pemerintah-daerah-dari-bpk/
- [9] Fadlan, M. 2013. Kesiapan Penerapan PP Nomor 71 Tahun 2010 Tentang Standar Akuntansi Pemerintahan pada Laporan Keuangan Pemerintah Daerah Kabupaten Aceh Tengah. *Tesis*, Universitas Gadjah Mada, Yogyakarta.
- [10] Faradillah, Andi. 2013. Analisis Kesiapan Pemerintah Daerah dalam Menerapkan Standar Akuntansi Pemerintahan. *Tesis*, Universitas Hasanuddin, Makassar.
- [11] Hamzah, Ardi. 2009. Pengaruh Ekspektasi Kinerja, Ekspektasi Usaha, Faktor Sosial, Kesesuaian Tugas dan Kondisi yang Memfasilitasi Pemakai terhadap Minat Pemanfaatan Sistem Informasi (Studi Empiris Pada Pemerintahan Kabupaten di Pulau Madura). *Simposium Nasional Sistem Teknologi Informasi (SNSTI) Universitas Gadjah Mada, 27-28 Januari 2009*.
- [12] Hanpachern, Chutima, Morgan G.A., dan Griego, O.V. 1998. "An Extension of The Theory of Margin: A Framework for Assessing Readiness for Change". *Human Resource Development Quarterly*, 9(4), 339-350.
- [13] Harun, Harun dan Kamase. 2002. "Accounting Change and Institutional Capacity: The Case of a Provincial Government in Indonesia". *Business and Finance Journal* 6 (2), 2012 p35-50.
- [14] Hevesi, G. Alan. 2005. Standards for Internal Control in New York State Government. Diakses dari [www.osc.state.ny.us](http://www.osc.state.ny.us).
- [15] Holt, D. T., Armenakis A.A., Feild, H.S., dan Harris, S.G. 2007. "Readiness for Organizational Change: The Systematic Development of A Scale". *Journal of Applied Behavioral Science*, 43(2), 232-255.
- [16] IFAC. 2003. *Study No. 14 IFAC Public Sector Committee*. Diakses dari [www.ifac.org](http://www.ifac.org).
- [17] Indriasari, Desi dan Ertambang Nahartyo. 2008. Pengaruh Kapasitas Sumber Daya Manusia, Pemanfaatan Teknologi Informasi dan Pengendalian Intern Akuntansi Terhadap Nilai Informasi Pelaporan Keuangan Pemerintah Daerah (Studi pada Pemerintah Kota Palembang dan Kabupaten Ogan Ilir). *Tesis, Universitas Gadjah Mada, Yogyakarta*.
- [18] Kamus Besar Bahasa Indonesia. 2008. Edisi Ketiga. Jakarta: Balai Pustaka.
- [19] Kasali, Rhenald. 2005. *Manajemen Public Relations*. Jakarta: Ghalia Indonesia.
- [20] Kasali, Rhenald. 2007. *Membidik Pasar Indonesia (Segmentasi, Targeting, Positioning)*. Jakarta: Gramedia Pustaka Utama.
- [21] Khan, Abdul dan Stephen. 2009. "Transition to Accrual Accounting". *International Monetary Fund: Fiscal Affairs Department Technical Notes and Manuals* 09/02.
- [22] Komite Standar Akuntansi Pemerintahan. 2011. Sosialisasi PP Nomor 71 Tahun 2010 tentang SAP. Diakses tanggal 4 September 2014 dari <http://www.ksap.org/>
- [23] Kristyono, Joko, Raharjo K., dan Rita Andini. 2013. "Faktor yang Mempengaruhi Keberhasilan Pelaksanaan Keuangan Daerah Sesuai PP 71/2010 (Studi pada Dinas Pendidikan Kota Semarang Tahun 2012/2013)". *Jurnal Akuntansi Fakultas Ekonomi Universitas Pandanaran Semarang Volume 2 Edisi 2014*. Universitas Pandanaran, Semarang.
- [24] Kusuma, Indra Yudha dan Fuad. 2013. "Analisis Faktor-Faktor yang Mempengaruhi Penerapan Akuntansi Akrua pada Pemerintahan". *Diponegoro Journal of Accounting Volume 2, Nomor 3 Tahun 2013*. Universitas Diponegoro, Semarang.
- [25] Laudon, Kenneth C dan Jane P. Laudon. 2007. *Sistem Informasi Manajemen*. Edisi ke-10. Terjemahan Chriswan Sungkono dan Machmudin Eka P. Jakarta: Salemba Empat.
- [26] Mardiasmo. 2002. *Akuntansi Sektor Publik*. Yogyakarta: Andi.
- [27] Nawawi, Hadari. 2001. *Manajemen Sumber Daya Manusia*. Jakarta: Bumi Aksara.
- [28] Nazier, M. Daeng. 2009. "Kesiapan SDM Pemerintah Menuju Tata Kelola Keuangan Negara yang Akuntabel dan Transparan." *Makalah Seminar Nasional Akuntansi tentang Peningkatan Transparansi dan Akuntabilitas Keuangan Negara dan Daerah Melalui Pengembangan Kapasitas Sumber Daya Manusia Pemerintah Pusat dan Daerah Tanggal 22 Juli 2009 yang diselenggarakan oleh BPK RI*.
- [29] Oktaviani, Ari W., Hendrawan S. P., dan Andriana. 2014. "An Overview on the Implementation of Accrual-Based Budgeting in Government Entities: A Literature Study". *E-Journal Ekonomi Bisnis dan Akuntansi, Volume 1 (1): 56-66*.
- [30] Republik Indonesia. 2003. Undang Undang Nomor 17 Tahun 2003 tentang Keuangan Negara. Jakarta: Negara Republik Indonesia.
- [31] Republik Indonesia. 2004. Undang Undang Nomor 1 Tahun 2004 tentang Perbendaharaan Negara. Jakarta: Negara Republik Indonesia.
- [32] Republik Indonesia. 2004. Undang Undang Nomor 15 Tahun 2004 tentang Pemeriksaan Tanggung Jawab dan Pengelolaan Keuangan Negara. Jakarta: Negara Republik Indonesia.
- [33] Republik Indonesia. 2005. *Peraturan Pemerintah No. 24 Tahun 2005 tentang Standar Akuntansi Pemerintahan*. Jakarta: Negara Republik Indonesia.
- [34] Republik Indonesia. 2010. *Standar Akuntansi Pemerintahan: Peraturan Pemerintah Republik Indonesia Nomor 71 Tahun 2010*. Jakarta: Fokusmedia
- [35] Simanjuntak, Binsar H. 2005. "Menyongsong Era Baru Akuntansi Pemerintahan di Indonesia". *Jurnal Akuntansi Pemerintahan Vol.1 No.1*.
- [36] Sulani, Aldiani. 2009. "Faktor-Faktor Pendukung Keberhasilan Penerapan Peraturan Pemerintah No. 24 Tahun 2005 pada Pemerintah Kabupaten Labuhan Batu". *Jurnal Akuntansi XII, Departemen Akuntansi Fakultas Ekonomi Universitas Sumatera Utara, Medan*. Diakses pada tanggal 10 Agustus 2014 dari <http://akuntansi.usu.ac.id/jurnal-akuntansi-10.html/>
- [37] Sugiyono. 2010. *Metode Penelitian Kuantitatif Kualitatif dan R&D. Bandung: Alfabeta*.
- [38] Suwardjono, 2005. *Teori Akuntansi: Perencanaan Pelaporan Keuangan (Edisi III)*. Yogyakarta: BPFE.
- [39] Tjiptoherijanto, Prijono. 2001. "Pemberdayaan Masyarakat menuju Pembangunan yang Demokratis". *Kompas No. 353 Tahun ke 36; 27 Juni 2001: 28-29*.
- [40] Wilkinson. 2000. *Accounting Information Systems: Essential Concepts and Applications*. Fourth Edition. John Wiley and Sons. Inc.
- [41] Zurnali, Cut. 2010. *Learning Organization, Competency, Organizational Commitment, dan Customer Orientation: Knowledge Worker-Kerangka Riset Manajemen Sumber daya*

AUTHOR'S PROFILE



**IGB Surya Negara** holds a Master of Management from the University of Sriwijaya 1998. Completing S1 program management at Sriwijaya University in 1985 and S1 majoring in accounting at Sriwijaya University in 1997. Obtained certification as Forensic Auditor (CFrA) on February 1, 2013 from the Institute of Forensic Auditor Professional Certification. Short courses have been followed is Eighth Training Course on Energy Conservation in Japan for ASEAN Countries (MTPEC09) in 2008. Has served on several Supreme audit Institution and Financial dan Development Supervisory Agency Representative office centers, has also been employed at the Ministry of State Apparatus Empowerment as Head of Performance Standards Agency in the Region in 2002. Since September 2011, served as Chief Representative to the Financial dan Development Supervisory Agency Representative of South Sumatra Province. Its presence as the number one in Financial dan Development Supervisory Agency origin reminds his career at Financial dan Development Supervisory Agency with first placement in Financial dan Development Supervisory Agency Representative of South Sumatra Province in 1978. Now, IGB Surya Negara undergoing S3 program at Sriwijaya University, Palembang