



Implementation of Accrual Basis Accounting in the Public Sector in Indonesia: A Literature Review

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ABSTRACT

This Literature Review aims the application of Accrual Accounting in the public sector in Indonesia. This research method uses SLR (Systematic Literature Review). Data analysis by mapping 30 selected journals from 2019 to 2023 in the Google Scholar database. The results of this research show the obstacle and key factors that influence the succession implementation of local government financial reports in Indonesia; Obstacles in implementing Accrual Basis Accounting include a lack of awareness on the part of management regarding the urgency of implementing it. , the information system is able to accommodate reporting and HR readiness both in terms of competency and capability. The Important factors that influence implementing Accrual Basis Accounting; human resource competence, information technology, internal control and regulations. The most common factors found were HR competency and Internal Control which had the greatest influence on the success of implementing Accrual Basis Accounting in the public sector in Indonesia.

INTRODUCTION

Accrual-based accounting was first popularly applied in developed countries such as Australia and New Zealand. This shift is part of the implementation of the new public management (NPM) movement where accounting is a vital component of the public sector (Hood, 1995). New Zealand was a pioneer in publishing full accrual-based financial reports for the entire government (Ha, 2002). NPM itself is a major reform movement (Connolly & Hyndman, 2011). This is intended to increase transparency and accountability (Minogue, 2000). Accrual-based accounting improves the effective and efficient use of public funds throughout the world (Guthrie, 1998; Hyndman & Connolly, 2011). In Indonesia, accrual-based accounting is part of the 1998 political and economic reforms (Harun, 2012). Demands for transparency and accountability have increased in the post-reform era, and the result has been decentralization of local government management and improved reporting quality in the public sector. The central government grants full autonomy to regional governments and requires accounting to comply with international standards. Simultaneously with these reforms, international donor institutions such as the IMF and World Bank also required the Indonesian government to implement accrual-based accounting (Hassan, 2015) so that funds appear to be well managed.

The package of state financial laws, Law 17/2003 concerning State Finances, Law 1/2004 concerning State Treasury, and Law 15/2004 concerning Examination of State Financial Management and Accountability, essentially requires all state financial managers to prepare state budgets and regional budgets in accordance with with needs. National Accounting Standards (Government Accounting Standards/SAP) and states that they must apply accrual-based accounting. Apart from that, Article Number 12 and Article 13 of Law 1 of 2004 concerning State Treasury also regulate accrual-based accounting.

SAP was first implemented after the publication of Government Regulation 24/2005 concerning National Accounting Standards based on cash-to-accruals (CTA). However, the government has not fully implemented the mandatory SAP Accrual Basis for all local governments until after the issuance of Government Regulation 71/2010 concerning SAP. SAP Accrual Basis as stated in Appendix I to Government Regulation 71 of 2010, should have been implemented no later than the 2015 fiscal year. Further provisions regarding the application of SAP Accrual Basis to regional governments are contained in Minister of Home Affairs Regulation 64/2013 concerning Application of SAP Accrual Basis to Local government. This regulation serves as a guideline for local governments in preparing SAP implementation instruments and financial reports.

One country that is a benchmark for implementing accrual basis accounting is New Zealand. The New Zealand government implemented accrual-based accounting after the country experienced an economic recession and increased national debt accumulation. These financial reforms were fundamentally motivated by a philosophical commitment to reducing the size

of government (Ha, 2002). This breakthrough brought the country out of the financial crisis. Additionally, best practices from other countries show that accruals are a good basis for improving accountability.

Implementing accrual-based accounting in local governments in Indonesia is not an easy task. Before being implemented in PP 24/2005, the implementation of the cash-basis system and CTA had actually been postponed for the previous eight years. This delay shows the unpreparedness of the state apparatus itself during the transition period. A study conducted by several researchers regarding the readiness of local governments towards accrual accounting concluded that the public sector not only lacks human resources, namely qualified accountants. (Azmi & Mohamed, 2014; Connolly & Hyndman, 2011; Langelo et al., 2015; Maimunah, 2016; Ritonga, 2015; Widyastuti et al., 2015), but also a commitment from leadership, infrastructure for accrual basis accounting (Langelo et al., 2015; Ritonga, 2015) and internal coordination between units (Langelo et al., 2015; Maimunah, 2016; Ritonga, 2015; Adhikari & Garseth-Nesbakk, 2016).

Public Sector Accounting Reform in Indonesia

Political reforms and changes in political power greatly influence public sector accounting and management systems (Putu et al., 2007). As a developing country, Indonesia began to carry out public sector reforms when the crisis hit Asia in 1998 and the incumbent regime led by Suharto collapsed (Harun et al., 2013; Ultimate, 2018; Prabowo, 2017). The IMF demands good governance and reform of the government accounting system (Akbar, 2013; Harun et al., 2012). As a donor agency, it encourages regional autonomy, eradicating corruption, empowering the BPK, and setting performance-based budgets (Harun et al., 2013). Local governments became decentralized and the quality of their financial reports improved.

Financial reform was marked by the birth of three financial laws, namely Law 17/2003 concerning State Finances, Law 1/2004 concerning State Treasury, and Law 15/2004 concerning Auditing Management and Accountability of State Finances. Accrual-based accounting, independent auditing, and financial reporting - all part of the reforms - improve democracy and strengthen transparency and accountability in government (Harun et al., 2015). Increasing the role of the Supreme Audit Agency (BPK) is part of the reform, although historically the executive has ignored the role of the BPK (Dwiputrianti, 2011). These changes were driven by economic crises, pre-democratic changes, and international pressure to reform the public sector (Harun et al., 2010). Public sector accounting reform has become a kind of new norm to seek legitimacy over institutional pressure (Harun et al., 2013).

SAP was first implemented after the issuance of Government Regulation no. 24 of 2005 concerning National Accounting Standards by implementing the CTA system. The government has begun to fully implement the SAP Accrual Basis which is mandatory for all regional governments after the publication of Government Regulation 71/2010 concerning SAP. Although there is little evidence of the effectiveness of this type of accounting system (Arnaboldi &

Lapsley, 2008; Connolly & Hyndman, 2011), SAP Accrual Basis as stated in Appendix I of Government Regulation 71/2010, must be implemented no later than the 2015 Fiscal Year. In 2011 and 2012, the government prepared technical guidelines and policies related to the development of appropriate accounting and IT systems. Employees receive regular training and technical guidance. In 2013, the government initiated pilot projects in several ministries and institutions and conducting evaluations to improve the system. In the same year, several regional governments conducted trials implementing accrual-based accounting. Then in 2015, all ministries, institutions and regional governments should fully implement this system. Regional governments must implement an accrual accounting system as an obligation of the central government. The forcing factor in implementation occurs because local governments depend largely on transfer funds from the central government (Harun et al., 2012). In traditional institutional situations, an organization functions legitimately when it meets government rules and regulations (Geurtsen, 2014). Rules and regulations are understood as a method for directing a decentralized system. Therefore, from an institutional point of view, local governments in Indonesia implement accrual accounting systems under duress and coercive isomorphism appears to be occurring (Baker & Rennie, 2006; Harun et al., 2012).

THEORETICAL REVIEW

Government Accounting

Government accounting is an activity that provides services in providing government financial information in the process of recording, summarizing, clarifying government financial transactions and activities of interpreting that financial information (Bharata, 2023). Government accounting is part of Public Sector Accounting (ASP). ASP explains that financial reports must be able to be useful in making the right decisions and can be used for accountability assessments.

The objectives of the public sector are listed below:

- a) Provides information about the adequacy of income from the current period to cover all costs.
- b) Provide information about sources of funds, distribution and use.
- c) Disclosure of the reporting company's activities and results related to the use of total resources.
- d) Information about the financial situation of the company
- e) Make financial reports according to long-term and short-term sources of income.

GR Number 71 of 2010

With the enactment of Government Regulation (GR) Number 71 of 2010, GR Number 24 of 2005 is revoked and declared invalid. According to GR Number 71 of 2010 concerning the implementation of accrual-based Government Accounting Standards (SAP) can be done in stages. The government is implementing cash-based Government Accounting Standards (SAP) towards accrual no later than 2015. Regulation of Government Regulation

Number 71 of 2010 not only concerns Government Accounting Standards (SAP) based on accrual basis, but also Government Accounting Standards (SAP) is cash based (cash basic) towards accrual which is still used in all companies or agencies.

GR Decree Number 71 article 1 (8) of 2010 concerning Government Accounting Standards (SAP) is the basis for recording assets, liabilities, capital, income and expenses in accrual basis financial reporting. The same applies to recording income, financing and expenditure when reporting budget implementation based on the Regional Revenue and Expenditure Budget (APBD). The Government Accounting Standards Agency (KSAP) finalized Government Accounting Standards (SAP) in 2010 and published them in Government Regulation (GR) Number 71 of 2010. Therefore, by 2015, all regional and central government financial reporting must use the accrual basis (accrual basis) in the recording. The aim of this implementation is to be more accountable and have higher quality financial reports.

Accrual Basis

The accrual basis is recognizing an expense when a transaction occurs, which capitalizes fixed assets and records revenue receipts when income is obtained. Apart from that, the accrual basis measurement is centered on measuring economic resources and changes in resources within an entity. But obey (Bharata, 2023). When using the accrual system accounting method, the conversion of the cash basis part from the accrual basis to the accrual basis must go through stages and calculations, where correction of calculations requires competent human resources and the right system. The application of this accounting standard aims to improve the quality of financial reporting in the central government and regional governments, this can become the basis for government financial information for government decision making and there will be hope for accountability and transparency in financial reporting.

Quality of Human Resources

Humans are individual living creatures who are interdependent. According to (Harun et al., 2013). Human resources are very important company assets, so their role and function cannot be replaced by other resources. These human resources are indicators that are really needed in an organization for organizational progress and are also a determining factor for the effectiveness of activities in an organization. The quality of human resources is not only measured by their skills but can be measured by their experience, personality, intellectual abilities and education.

Organizational Commitment

Organizational commitment is the most important part in developing an organization. In an organization, every individual is certainly committed to participating in activities within the organization. With a sense of commitment in the organization, the individuals involved certainly have a responsibility in developing the organization they join (Ramadhani et al., 2018). A commitment

can also be reflected as an individual's desire to maintain his position in the organization.

Incentive

In carrying out a task well, there is also a need for motivation, either directly or indirectly, in order to achieve an organizational goal in implementing accrual-based Government Accounting Standards. Incentives themselves are additional rewards for employee services for encouragement in achieving achievements or goals in the organization. According to (Sadiyah et al., 2021). Incentives given by organizations usually take the form of extra awards in the form of money, honoraria, and capacity development to accounting entities that can achieve organizational goals, especially in the implementation of accrual-based SAP.

METHODOLOGY

This research uses a literature review approach with the SLR (Systematic Literature Review) method. Systematic Literature Review (SLR) in Indonesian is called systematic literature review, which is a literature review method that identifies, assesses and interprets all findings on a research topic, to answer research questions that have been previously determined (Wahono, 2013).

From the results of searches for related literature 30 articles were selected from 15,600 articles related to the title searched in the Google Scholar database from 2019 to 2023. The selection of 30 articles from 15,600 related articles was based on the following criteria: 1. The article contains a discussion regarding factors that influence the implementation of Accrual Basis Accounting in the public sector in Indonesia, 2. According to the author's filtration.

RESULTS & DISCUSSION

Implementation of Accrual Basis Accounting in the public sector in Indonesia

Harun (2013) revealed that the Indonesian Government's decision to implement accrual accounting in 2003 was part of a larger political and economic reform following the financial and political crisis that occurred in 1998. Accounting reform in Indonesia shows the limitations of legislation in challenging long-standing patterns. and implemented for a long time (Harun et al., 2013). Therefore, implementing accrual-based accounting standards in government accounting standards in Indonesia is a big challenge for the Government and must be carried out carefully with thorough and structured preparation. The Indonesian government, both the Central Government and Regional Governments, have implemented accrual accounting since 2015 as a mandate to implement Government Regulation (PP) Number 71 of 2010 concerning accrual-based Government Accounting Standards (SAP), which has brought major changes to the financial reporting system in Indonesia. As in research Puwantoro (2019) which shows the results of analysis tests that the quality of Regional Government Financial Report (LKPD) information is influenced by the application of Accrual-Based Government Accounting Standards (SAP). This result is proven by the proxy for implementing SAP Accruals which has a positive and significant influence on the BPK Opinion proxy. Nurhayati (2019) in his research also revealed that accrual-based

accounting simultaneously had a significant effect on the quality of regional government financial reports (at Musi Rawas Utara). Apart from that, accrual-based accounting has a significant effect on government performance accountability (Ayu, 2020; Herawati, 2019).

1. Openness and Transparency

In terms of transparency and accountability, accrual-based accounting can produce government financial reports that are more transparent and more accountable when compared to cash-based accounting (Purwantoro, 2019). The implementation of accruals has a significant positive impact on the quality of government fiscal transparency (Mahaputra, 2022). Institutional, social and individual factors have a significant positive influence on the formation of the Accrual model (Maqdlıyan, 2022).

In general, the comparative characteristics of financial statements prepared using the accrual basis do not have significant differences with financial reports prepared using the CTA basis. These results indicate that financial reports prepared using the accrual basis are more relevant for public use (Gift, 2019). This is because standardization or systems are created to improve individual performance and uniformity in the presentation of financial reports, therefore when the results (information/output) from the application of accrual-based government accounting standards provide benefits to users due to suitability of information needs (Agustina, 2019).

2. Recognition of Income and Expenses

Al Rahim (2022) in his research stated that the information produced in the balance sheet helps in classifying and assessing regional government assets and liabilities by 79.49%. More detail Sudaryanti (2020) describes the form of implementation by the East Java Provincial Forestry Service using an unearned income account which is income from land rent and shopping debts (telephone, electricity, water, newspapers and multimedia). The general obstacles to this implementation are generally only accounts that have not been registered such as asset accounts, debt classification and inventory (Amalla et al., 2021)

3. Depreciation and Amortization

Sudaryanti (2020) in his research at the East Java Provincial Forestry Service shows that assets are presented using historical acquisition value. It is recorded at the expense/use of economic resources or at the fair value of the consideration given to acquire the asset. However, in other research, due to limited information and lack of inclusive socialization in this case, there are still many who question the useful life of fixed assets as well as clearer explanations regarding the terms and criteria that must be used to determine the economic age or useful life of a fixed asset (Henukh et al., 2020).

Obstacles to Accrual Basis Accounting in Indonesia

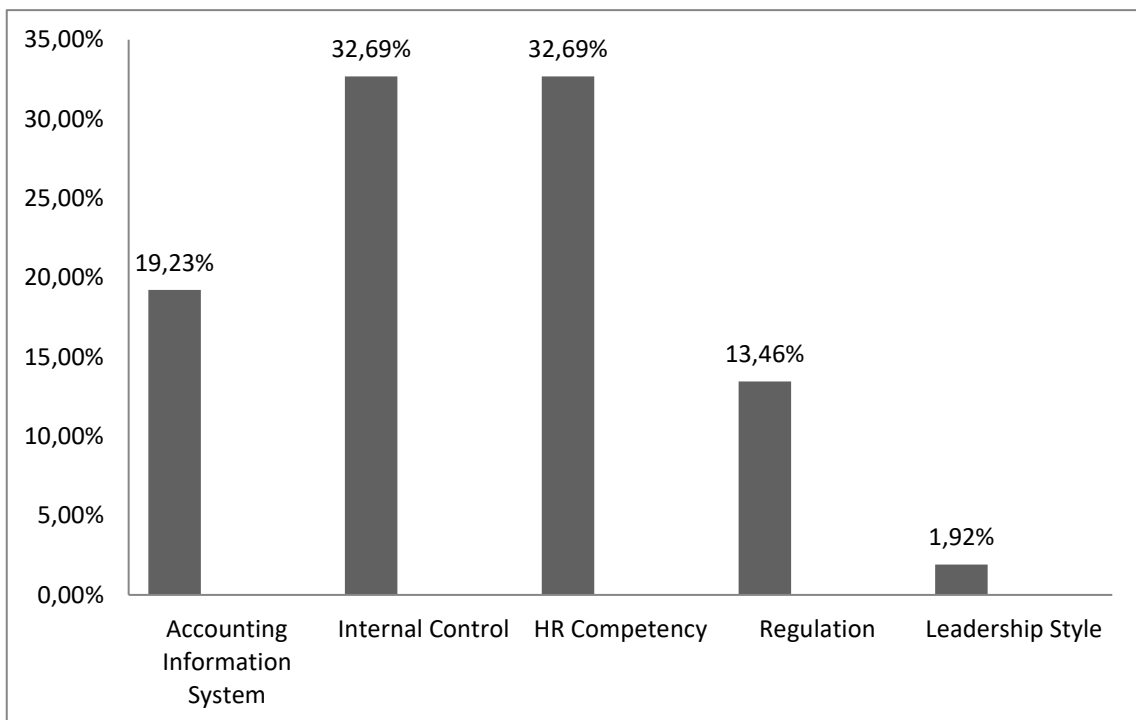
The problems and obstacles faced in implementing accrual basis accounting in the public sector include, among other things, lack of awareness, adequate information systems, and human resources who are not ready for

updates (Yuliati et al., 2019). This is supported by research from Henukh (2020) and Ayu (2020) which shows that the implementation of accrual-based SAP in BKD Kupang City is still not implemented optimally. This is because the quality and educational background of employees is inadequate, mastery of the SIPKD application still relies on one employee to prepare financial reports which results in delays in reports from SKPD Sudaryanti (2020). In his research, he also experienced obstacles that were not much different, namely related to the socialization process from BPKAD and lack of preparation, resulting in short deadlines and increasing workload. In other research, it is also stated that political factors (political will) are also the main obstacle in implementing accrual accounting (Maqdliyan, 2022).

Factors that Influence the Success of Implementing Accrual Basis Accounting

The success of a change in government accounting towards an accrual basis in order to produce more transparent and more accountable financial reports requires efforts and cooperation from various parties (Aswar, 2021). The following are several important factors that influence the success of implementing accrual basis accounting:

Table 1. Variables That Influence Succession Accrual Basis Accounting



Source: Processed Data (2023)

1. Implementation of Accounting Information Systems

An accounting information system is a system for collecting, recording and processing data to produce information for decision making Romney and Steinbart (2006). Implementation of application systems, human resource capacity and transparency simultaneously have a positive effect on the quality of government financial reporting (Herindraningrum et al., 2021; Ramadhani et al., 2018; Arif, 2020; Aulia et al., 2019). An example of an accounting information system is the SAIBA system which supports the e-government concept at RSO Dr. Soeharso Surakarta. The SAIBA procedures used are good and in accordance with the standards determined by the Ministry of Finance. SAIBA itself is an accrual-based agency accounting system where financial reports must be based on an accrual basis (Khasanah et al., 2020).

2. Management Support

Management support is whatever is provided and determined by management to support the work process, both from senior management level, institutional level, and levels below senior management, including providing support (Yuliati et al., 2019). Management support for effective internal control will support the achievement of accrual basis accounting objectives. Internal audit maturity, capability and competence are able to support the implementation of accrual-based accounting which has been empirically proven to have a negative effect on non-compliance with accrual-based financial account reports (SAP) (Yuliati et al., 2019; Ramadhani et al., 2018; Yulianti et al., 2022; Muhtar, 2020). This is related to several research results which show a significant positive influence between organizational commitment in the form of internal control on the implementation of accrual-based SAP which has an impact on improving the quality of financial reports (Holle et al., 2019; Sadiyah et al., 2021). Apart from that, management support in the form of HR coaching and training programs also has a positive impact on the implementation of SAP Accrual (Ramadhani et al., 2018; Fauzy, 2020; Sudaryanti 2020). Milla (2019) in his research, it shows that the most influential factor in the implementation of accrual-based accounting policies in the Regional Government of West Java Province is the HR factor with a percentage value of 82% compared to other factors. Therefore, the quality of human resources plays a major role in regional success in implementing PP 71/2010 concerning Accrual-Based SAP (Herindraningrum, 2021; Ramli, 2020; Ramadhani et al., 2018; Fauzy, 2020; Sudaryanti 2020; Gunawan, 2023; Khasanah, 2020).

Other management support factors, namely Leadership Style, regulatory factors, supporting tools, regional autonomy, and income growth also influence the successful implementation of PP 71/2010 concerning Accrual-Based SAP (Abdurrahim, 2022; Arif, 2020; Probohudono, 2020; Prabowo, 2022).

CONCLUSION & RECOMMENDATION

Public Sector Accounting (ASP) has very fundamental uses in preparing financial reports, especially in implementing public accountability. Based on GR Number 71 of 2010, financial reports must meet qualitative standards such as

being relevant, reliable, easy to understand and comparable. Based on the research results, the research conclusions can be described as follows:

1. The implementation of Accrual Basis Accounting in Indonesia includes 3 things, namely Openness and Transparency which have a significant positive impact on the quality of government fiscal transparency (Mahaputra, 2022), Recognition of Income and Expenses to assist in classifying and assessing government assets and liabilities (Al Rahim, 2022), as well as Depreciation and Amortization to show Assets are presented using historical cost (Sudaryanti et al., 2020).
2. Obstacles in implementing Accrual Basis Accounting include a lack of awareness on the part of management regarding the urgency of implementing it. , the information system is able to accommodate reporting and HR readiness both in terms of competency and capability (Yuliati et al., 2019). Political factors (political will) are also obstacles in implementing accrual accounting (Maqdllyan, 2022).
3. Important factors that influence the success of implementing Accrual Basis Accounting are the implementation of an accrual-based accounting information system (Khasanah et al., 2020). Management Support in the form of leadership style, regulations, regional autonomy, and the most impactful ones are HR readiness and internal control (internal audit) with a respective percentage value of 32.69% compared to other factors.

Based on the conclusions above using the SLR method, suggestions that researchers can give are; For governments and other public sectors that will prepare financial reports, it is necessary to provide direct education and training regarding GR Number 71 of 2010 concerning Government Accounting Standards (SAP) on an accrual basis to the relevant Human Resources, so that there are obstacles when presenting accrual-based financial reports. (accrual basis) can be minimized.

FURTHER STUDY

For future research, it is recommended to expand the bibliography in the research, so that the bibliographic sources can be summarized and presented and taken into consideration.

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