

## The Effect of Accrual-Based Accounting Training and Assistance on the Knowledge Improvement of Financial Report Management at Local Government Units

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### Abstract

This study aims to analyze the role of assistance in preparing the financial report to improve local government financial management by referring to Government Accounting Standards. This study was conducted at a regional apparatus organization (OPD/*Organisasi Perangkat Daerah*) in the Tojo Una Una's Financial Management Agency (BPKAD/*Badan Pengelolaan Keuangan dan Aset Daerah*). The research was conducted with field activities through training to participants. The study evaluated the activity by comparing the results of the pre and post-test participants to assess the benefit. The tests were examined using the Compare Means Paired-Sample T-Test analysis with the Statistical Package for the Social Sciences (SPSS) statistical analysis tool. The results showed the difference between pre-test and post-test scores. These results show that before the administration material's start, the expenditure's treasurer received a lower pre-test score than the average post-test score after the material. It indicates that the material was delivered well, and there was the absorption of the material obtained by the community service participants. With the Government Accounting Standards, the financial reports of the central or local government will be of higher quality with the characteristics of understandable, relevant, reliable, and comparable. The findings encourage the reliable government's financial statements to serve as both a tool of accountability and a basis for decision-making in the local government context.

### Keywords

Financial management, Government units, Financial reports, Government Accounting Standards

## 1. Introduction

Financial management must be carried out in an orderly, principled, efficient, and effective manner, from planning, implementation, and supervision to accountability to realize professional, proportional, accountable, and transparent state and financial management (Priono et al., 2019). In Indonesia, there are some regulations directed specifically at these interests of the management system of state finance in the forms of Law No. 17 of 2003 concerning State Finances, Law No. 1 of 2004 concerning State Treasury, and Law No. 15 of 2004 concerning Audit of Management and Accountability of State Finances. It was related to accountability for state financial management in Regional Governments (Illahi & Alia, 2017). Law No. 17 of 2003 on State Finances mandated both governors and mayors are required to submit accountability for the implementation of the regency budget to the regional parliaments in the form of financial reports that have been audited by the Supreme Audit Agency (BPK/*Badan Pemeriksa Keuangan*) no later than six months after the budget ends, which is also emphasized in the provision that the presentation of financial statements not in the form of budget realization reports, balance sheets, cash flow statements and notes to reports must be based on Government Accounting Standards (SAP/*Standar Akuntansi Pemerintahan*).

Initially, the government established Government Regulation No. 24 of 2005 concerning Government Accounting Standards. Based on the regulation, government accounting uses a cash basis for the accrual accounting system, meaning that it uses a cash basis for recognizing income, expenditure, and financing in the budget realization report and an accrual basis for recognizing assets, liabilities, and equity in the balance sheet. However, Law No. 17 of 2003 mandates the recognition and measurement of state/regional income and expenditure using the accrual basis. Since October 22, 2010, Government Regulation No. 24 of 2005 has been replaced by Government Regulation 71 of 2010 concerning Government Accounting Standards.

In this regard, considering that the 2015 annual budget is set as the beginning of the implementation of the accrual accounting system for all reporting entities, including local governments, it is necessary to assist in the implementation of accrual-based accounting and financial reporting by professional parties, including in accounting administration and preparation of accrual based-financial statements on the Tojo Una Una government units. However, according to the 2020 BPK audit reports, there were financial problems in the financial statements in Tojo Una Una that were not in accordance with the applicable provisions.

## 2. Literature Review

The fundamental change in Government Regulation No. 71 of 2010 is from a cash basis toward accruals to full accruals in the government accounting system. This change is made to fulfill the mandate of the law in the field of State Finance and to follow the implementation of government accounting in the international world, which is referred to as the International Public Sector Accounting Standards (IPSAS) (Komba & Matekele, 2020). In addition, a significant difference in applying the accrual accounting system lies in the type/component of the government's financial statements (Bruno & Lapsley, 2018). In contrast to Government Regulation No. 24 of 2005, which only requires reporting entities to present four types/components of Financial Statements, Government Regulation No. 71 of 2010 regulates the

application of a full accrual basis. Reporting entities, including local governments, will later be required to present seven types/components of financial statements, which are: budget realization report, report on changes in the budget over balance, operational report, report on changes in equity, balance sheet, cash flow statement and notes on financial reports. All financial statements are broadly divided into two types of report groups: budget implementation reports, which consist of budget realization reports and reports on budget over the balance, and financial reports group, which consist of operational reports, changes in equity reports, and balance sheets.

The accrual basis is an accounting basis in which economic transactions or accounting events are recognized, recorded, and presented in the financial statements when the transaction occurs, regardless of when cash is received or paid (de Sousa et al., 2013). Revenue is recognized when the income has been earned, while expenses or expenses are recognized when obligations are incurred or resources are consumed (Yuliati et al., 2019). The presentation of government financial information on an accrual basis is expected to be more informative. In addition to being able to present a complete and comprehensive picture of the government's financial position (assets, liabilities, and equity), it can also support the realization of transparency on the costs of services issued by the government and programs for the provision of goods and services carried out by the government, so that the government's financial statements not only serves as a mere accountability tool but can also be used as a basis for decision making (Wibowo et al., 2018).

Several factors influencing the management and reporting of regional finances in Indonesia are the commitment of the leadership, human resources, and information technology infrastructure (Muda et al., 2018; Ali, 2021; Pattawe et al., 2022). Setiadiputra (2019) added that applying an accrual-based accounting system, in addition to requiring skilled workers, especially in the field of government accounting, also needs to be supported by adequate facilities, infrastructure, and technological infrastructure. However, because the accrual basis of the government accounting system is new for local governments, it must be recognized that the infrastructure and human resources to support its implementation are very limited (Trihani, 2018; Asif, 2021).

Understanding Accrual-Based Government Accounting Standards (SAP) based on Government Regulation No. 71 of 2010 concerning Government Accounting Standards article 1 paragraph (8) as follows Accrual-Based SAP is SAP that recognizes revenue, expenses, assets, debt, and equity in accrual-based financial reporting, and recognizes income, expenditure, and financing in reporting budget implementation based on the basis set out in the local government budget. There are several PSAPs and their respective objectives, including PSAP 01: Presentation of Financial Statements, PSAP 02: Cash Based Budget Realization Report, PSAP 03: Statement of Cash Flows, PSAP 04: Notes to Financial Statements, PSAP 05: Inventory Accounting, PSAP 06: Investment Accounting, PSAP 07: Accounting for Fixed Assets, PSAP 08: Construction Accounting in Work, PSAP 09: Liability Accounting, PSAP 10: Correction of Errors, Changes in Accounting Policies, and Changes in Accounting Estimates and Discontinued Operations, PSAP 11: Consolidated Financial Statements, and PSAP 12: Operational Report (Permatasari, 2020).

Yulia (2022) said that PSAP 01 aims to regulate the presentation of financial statements for general purposes to improve the comparability of financial statements against the budget, between periods, and between entities. PSAP 01 applies to report entities in preparing financial statements

of a central government entity or regional government, and consolidated financial statements do not include state/regional companies (Ananda, 2022).

Meanwhile, PSAP 02 discusses how to prepare a cash-based budget realization report. PSAP 02 applies to every reporting entity, both the central government and local governments, which obtain a budget based on the local government budget, excluding state/regional-owned companies (Ni Made et al., 2020). In PSAP 02, it is explained how the recognition, measurement, disclosure, and presentation of budget income, expenditure, budget surplus/deficit, financing, financing receipts, financing expenditures, net financing, remaining budget, and transactions in foreign currency (Anasta, 2019).

Next, PSAP 03 discusses how to prepare a cash flow statement; the purpose of PSAP 03 is to regulate the presentation of cash flow statements that provide historical information about changes in cash and cash equivalents of a reporting entity by classifying cash flows based on operating, investing, financing, and transitory activities during one accounting period (Waluyo, 2021). Moreover, PSAP 04 discusses how to prepare notes to financial statements; the purpose of PSAP 04 is to regulate the presentation and disclosure required in notes to financial statements (Khotimah, 2018). According to Hendri et al. (2020), PSAP 05 discusses how to recognize, measure, disclose, and present inventory. In PSAP 05, it is explained that inventory is an asset in the form of goods or equipment used in the context of government operational activities, materials or equipment to be used in the production process, goods in the production process intended to be sold or delivered to the public, goods stored for sale or delivery to the public in the context of government activities.

Khotimah (2018) stated that PSAP 06 discusses how to recognize, measure, disclose, and present investments. In PSAP 06, it is explained if the investment is classified into two, namely long-term investment and short-term investment. Investments are recognized when the possibility of economic and social benefits or potential benefits in the future from an investment that the government can obtain. Moreover, the cost or fair value of the investment can be measured adequately. PSAP 07 discusses recognizing, measuring, disclosing, and presenting property, plant, and equipment. In PSAP 07, it is explained that what is included in government fixed assets (Suhayati & Herdiah, 2021) are: fixed assets owned by the reporting entity but utilized by other entities, such as other government agencies, universities, and contractors. Regarding land rights, fixed assets are classified based on similarities in nature or function in the entity's operating activities. The classification of fixed assets includes land, equipment, machinery, buildings, roads, irrigation and networks, other fixed assets, and construction in work.

Furthermore, PSAP 08 discusses the accounting treatment for construction in progress. This standard statement guides identifying jobs that can be classified as Construction in Work, determination of the number of costs to be capitalized and presented on the balance sheet, and determination of the basis for recognition and disclosure of construction costs (Alfa, 2022). Meanwhile, according to Purwanto (2016), PSAP 09 discusses government liabilities accounting standards, including short-term and long-term liabilities arising from domestic and foreign debt. Furthermore, it governs accounting treatment for loan transactions in foreign currencies, the accounting treatment for transactions arising from loan restructuring, and accounting treatment for costs arising from government debt

The next article, PSAP 10, discusses the accounting practices (Nopianti, 2019) for accounting error correction, changes in accounting policies, accounting estimates, and discontinued operations. Firstly, in terms of accounting error correction, errors in preparing financial statements in one or several previous periods may only be discovered in the current period. Errors may arise due to delays in submitting proof of transactions by budget users, arithmetical calculation errors, errors in applying accounting standards and policies, misinterpretation of facts, fraud, or negligence. In correcting an accounting error, the correction amount relating to the previous period must be reported by adjusting both the excess budget balance and the equity balance.

Secondly, regarding changes in accounting policies, users of financial statements need to compare the financial statements of a reporting entity from time to time to find trends in financial position, performance, and cash flows. Therefore, the accounting policies used must be applied consistently in each period. Changes in accounting policies must be presented in the Statement of Changes in Equity and disclosed in the Notes to the Financial Statements.

Thirdly, in terms of changes in accounting estimates, the effect or impact of changes in accounting estimates is presented in the Operational Report (OR) in the period of change and subsequent periods according to the nature of the change. For example, a change in the estimated useful life of property, plant, and equipment affects the OR of the year of change and subsequent years during the useful life of the property, plant, and equipment.

Lastly, in terms of the discontinued operation, this specified that if a mission or main task of a government entity is abolished by regulation, then an operation, activity, program, project, or office related to the main task is terminated. For the financial statements to be presented comparatively, a discontinued segment must be reported in the financial statements even though the number is "0" for the current year. Thus, discontinued operations appear in the financial statements.

The next article, PSAP 11, discusses the preparation of consolidated financial statements for government units to present general-purpose financial statements to improve the quality and completeness of the said financial statements. Financial statements aim to meet the common needs of most report users, including the legislature, as stipulated in the provisions of laws and regulations (Rahmawati, 2020). The consolidated financial statements consist of a budget realization report, change report, balance, operational report, changes in equity, cash flow statement, and notes to financial statements. In addition, PSAP 12 discusses the presentation of operational reports. The purpose of PSAP 12 is to establish the basics of presenting OR for the government to meet the objectives of accountability for government administration as stipulated by laws and regulations. PSAP 12 applies to every reporting entity and accounting entity, both government central and local governments, in preparing operational reports that describe budget income, expenses, and operational surplus/deficit in a certain reporting period, excluding state/regional companies. With SAP, the financial reports of the central or local government will be of higher quality, understandable, relevant, reliable, and comparable (Lasut et al., 2017).

### **3. Methods**

The implementation of this service activity was carried out by the team first by communicating with regional apparatus organizations (OPD) in the Tojo Una Una Government,

namely, as many as 41 OPDs, and involving alumni of the undergraduate and diploma accounting department of the Faculty of Economics and Business, Tadulako University. The service team has information about local government financial management through this communication. Based on this description, the research team then formulated a proposal and submitted a request for willingness to the Financial and Asset Management Agency, in this case, the Tojo Una Una regional government. This willingness was stated orally by the head of accounting for Tojo Una Una's Financial and Asset Management Agency, followed by written submission. In principle, the government of Tojo Una Una appreciates the request of the service team.

The approach taken in implementing service activities is through an explanation of the preparation of government unit financial statements in general and, more specifically, the notes to financial statements. The goal is for local government officials to know and understand the importance of preparing financial statements. In addition to the presentation, there is also a dialogue. Through a dialogue approach, communication occurs in a two-way approach. So it is hoped that the team was able to know more about the problems or obstacles faced by the finance officials. After that, the service team explained how to prepare a financial statement. This approach method was chosen because it can provide adequate technical understanding and experience to finance officials. The target of this service is the transfer of knowledge possessed by the service team in the field of accounting, especially government sector accounting, to the finance officials. Thus, it is expected that they can do the administration, do better bookkeeping, and prepare financial reports.

### **3.1 Preparation Stage**

The preparation stage for service activities was carried out on July 15, 2022, preceded by communicating via zoom with the regional apparatus organization (OPD) in the Tojo Una Una's Financial Management Agency (BPKAD). Through this communication, the BPKAD conveyed to the service team the problems that were happening to the local government and information related to problems in the government units environment; there were still many finance officials who did not understand the SAP accrual regulation, especially in making and designing notes on financial reports. From these findings, the service team got an overview of the focal point where knowledge transfer would be carried out, then the service team formulated a proposal and submitted a request for willingness to the Financial and Asset Management Agency, in this case, the Tojo Una Una government appreciated the service team's request. This willingness has been stated verbally by the head of Tojo Una Una's accounting division's BPKAD, followed by written submission.

### **3.2 Implementation Stage**

The activity was held on Tuesday, July 19, 2022. The activity took place offline at the office of Tojo Una Una's BPKAD. The activity was carried out while still prioritizing health protocols for the prevention of Covid-19. The activity began by giving a pre-test to the participants and ended with a post-test in the form of questions with quiz games at the end of the activity. It aimed to evaluate participants' understanding before and after the knowledge transfer. The questions presented in the pre and post-test games contain basic material on accrual-based financial statements, components of financial statements, consolidated reports, and the consolidation process, totaling ten multiple choice questions for the pre-test in the form of a

google form and ten questions for the post-test wrapped in with a fun concept using quiz online games, after that the participants with the three highest scores got prizes from the service team. Documentation is available in the appendix to show the implementation of activities offline or offline.

The material presented was improving financial management through assistance in preparing government unit financial reports at the Tojo Una Una's BPKAD on basic understanding of SAP accruals, components of financial statements, consolidated statements combined, stages of consolidation, and also technical discussion of notes to financial statements. The following figures were the documentation of activities in the BPKAD hall in Tojo Una Una (Figure 1; Figure 2; Figure 3).



**Figure 1.** Opening Activities



**Figure 2.** Atmosphere During Activities



**Figure 3.** Game Prize Distribution atmosphere

### **3.3 Evaluation Stage**

After the activity was completed, on August 6, 2022, the service team evaluated the activity by comparing the results of the pre and post-test participants, and then the results were communicated with the Tojo Una Una's BPKAD for follow-up planning for the next activity. Pre and post-tests were tested using the Compare Means Paired-Sample T-Test analysis with the statistical analysis tool of Statistical Package for the Social Sciences (SPSS).

## 4. Results and Discussion

### 4.1 Respondent Demographic Characteristics

This service activity was attended by 15 participants who came from finance officials at government units in the Tojo Una Una. The following figures represent the demographic profiles of respondents (Figure 4; Figure 5; Figure 6).

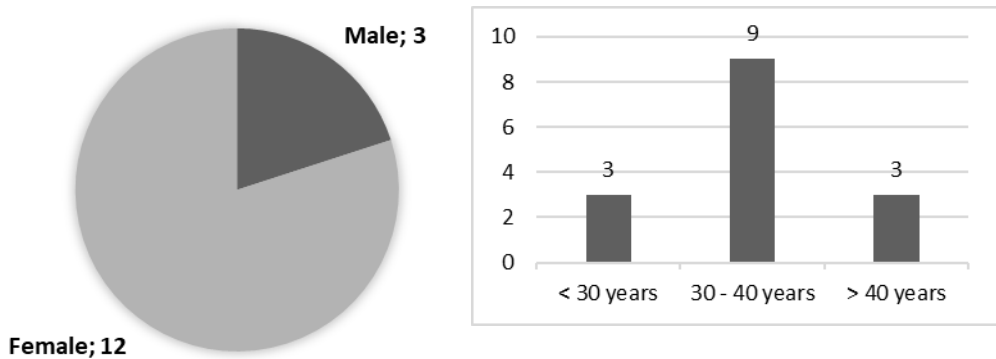


Figure 4. Respondents based on Gender

Figure 5. Respondents by Age

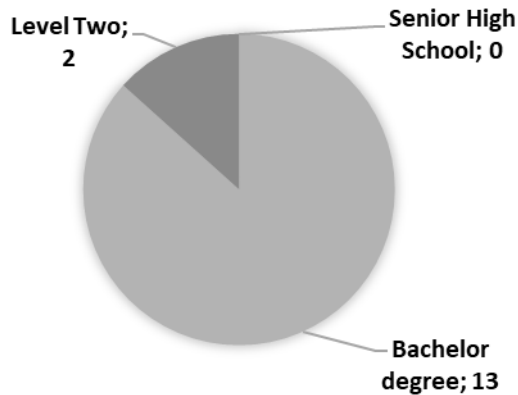


Figure 6. Respondents Based on Education Level

The findings found that most of the respondents who participated in this activity were women, namely 80%, or 12 people, and male participants were three people, or 20%. In addition, most respondents are 30-40 years old with a percentage of 60% or nine people, 20% less than 30 years old or three people, and over 40 years old, 20% or three people. Based on the education level, 87% or as many as 13 respondents, the last education of the respondents was undergraduate, and 13% or as many as two respondents graduated with a master's degree.

### 4.2 Normality Test and Compare Means Paired-Sample T Test

The results of calculating the normality test on the test results data of participants using the Shapiro-Wilk test, as shown in Table 1, presented that the pre-test obtained a significance value

of 0.011 and the post-test obtained a significance value of 0.00. These results indicate that the significance value > 0.05, so it can be concluded that the data from the pre and post-test results of socialization participants were normally distributed. Thus, it meets the requirements for statistical analysis of the Paired-Sample T-Test.

Table 2 shows the average pre-test and post-test by 57.33. It showed the difference between pre-test and post-test scores. These results show that before the administration material's start, the expenditure's treasurer received a lower pre-test score than the average post-test score after the material. It indicates that the material was delivered well, and there was the absorption of the material obtained by the community service participants.

**Table 1.** Shapiro-Wilk test

	Kolmogorov-Smirnova			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
Pre-Test	.225	25	.002	.890	25	.011
Post-Test	.230	25	.001	.805	25	.000
Lilliefors Significance Correction						

**Table 2.** Average pre-test and post-test

		Mean	N	Std. Deviation	Std. Error Mean
Pair 1	Pre-Test	57.3333	15	8.83715	2.28174
	Post-Test	85.3333	15	8.33809	2.15289

Table 3 showed a significant difference between the initial variable (Pre-test) and the final variable (Post-Test). It showed a significant effect on the difference in treatment given to each variable, before transferring material and after the service team transfers knowledge through material exposure and discussion sessions.

**Table 3.** Initial variable (Pre-test) and the final variable (Post-Test)

	Paired Differences					t	df	Sig. (2-tailed)
	Mean	Std. Deviation	Std. Error Mean	95% Confidence Interval of the Difference				
				Lower	Upper			
<b>Pair 1 Pre-Test-Post Test</b>	-2.80000E1	14.24279	3.67747	-35.88740	-20.11260	-7.614	14	.000

During service activities, participants were very enthusiastic because, technically, they did not fully understand cash-based accounting and the content of notes to financial statements. For example, reports on budget realization, excess budget balances, balance sheets, changes in equity, operational reports, cash flow reports, notes to financial statements, and consolidated reports. Thus making, ineffective reporting by Tojo Una Una's BPKAD and regional inspectorates continue to carry out continuous guidance on government unit financial administration.

The main issues in the material for preparing financial reports were conveyed in this service activity: the role of financial reporting, components of financial statements, detailed explanation of notes to financial statements, and consolidated reports. The results of the pre-test showed that out of the ten items asked, questions regarding the components of the financial statements of financial statements and the consolidation process were answered incorrectly by most of the participants. In the discussion session, participants asked many questions about the technicalities of the consolidated report and the content of the notes to the financial statements. The number of very technical questions showed that the participant's level of understanding is still very low; this is very unfortunate considering that most of the participants are financial administrators. The results of the post-test evaluation showed that after being given treatment, there was an increase in the participants' understanding. Lastly, the findings showed that they need technical training and ongoing assistance, so the service team takes the initiative to carry out a service program through ongoing mentoring to improve each government unit's performance.

## **5. Conclusion**

The fundamental change in Government Regulation No. 71 of 2010 is from a cash basis toward accruals to full accruals in the government accounting system. This change is made to fulfill the mandate of the law in the field of state finance and to follow the implementation of government accounting in the international world, which has referred to as the International Public Sector Accounting Standards (IPSAS). The findings found that to support the duties of finance officials in government units, assistance is needed in preparing government unit financial statements as a form of knowledge transfer by professional parties. Moreover, the results showed the difference between pre-test and post-test scores. These results show that before the administration material's start, the expenditure's treasurer received a lower pre-test score than the average post-test score after the material. It indicates that the material was delivered well, and there was the absorption of the material obtained by the community service participants.

Theoretically, the results underscore the need for a significant difference in applying the accrual accounting system, which lies in the type/component of the government's financial statements. The accrual basis is an accounting basis in which economic transactions or accounting events are recognized, recorded, and presented in the financial statements when the transaction occurs, regardless of when cash is received or paid. Revenue is recognized when the income has been earned, while expenses or expenses are recognized when obligations are incurred, or resources are consumed. The presentation of government financial information on an accrual basis is expected to be more informative. In addition to being able to present a complete and comprehensive picture of the government's financial position (assets, liabilities, and equity), it can also support the realization of transparency on the costs of services issued by the government and programs for the provision of goods and services carried out by the government. The findings encourage the government's financial statements to serve as both a tool of accountability and a basis for decision-making.

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