

Adopting Accrual-Based Accounting in Local Governments: Analyzing Implementation through Bourdieu's Habitus Framework

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ABSTRACT

The implementation of Government Regulation Number 71 of 2010, which establishes accrual-based Government Accounting Standards, aims to enhance the quality of financial reporting to foster accountable and transparent governance. This study examines the key challenges faced in implementing accrual-based accounting within governmental organizations, employing a descriptive qualitative approach grounded in secondary data analysis. Using content analysis, the study applies Pierre Bourdieu's habitus theory to explore underlying social dynamics affecting this transition. The primary actors involved in implementing accrual-based accounting standards include governors, regents, deputy regents, mayors, the Government Accounting Standards Committee (KSAP), and the Ministry of Home Affairs. Bourdieu's concept of habitus serves as a lens to identify barriers within this implementation process, revealing that approximately fifty percent of related cases reflect issues flagged in audit findings. Here, "capital" is represented by social capital, particularly in the form of the Indonesian Supreme Audit Board's (BPK RI) audit opinions, such as the issuance of unqualified opinions. The "arena" consists of the accounting policies crafted by local governments following the Ministry of Home Affairs' established guidelines.

Keywords: SAP; Accrual; Bourdieu's Habitus Theory; Local Government

Penerapan Akuntansi Berbasis Akrua di Pemerintah Daerah: Analisis Implementasinya melalui Kerangka Habitus Bourdieu

ABSTRAK

Penerapan Peraturan Pemerintah Nomor 71 Tahun 2010 tentang Standar Akuntansi Pemerintah Berbasis Akrua bertujuan untuk meningkatkan kualitas pelaporan keuangan guna mendorong tata kelola pemerintahan yang akuntabel dan transparan. Penelitian ini mengkaji tantangan utama yang dihadapi dalam penerapan akuntansi berbasis akrua di lingkungan organisasi pemerintahan, dengan menggunakan pendekatan kualitatif deskriptif yang didasarkan pada analisis data sekunder. Dengan menggunakan analisis isi, penelitian ini menerapkan teori habitus Pierre Bourdieu untuk mengeksplorasi dinamika sosial yang mendasari yang memengaruhi transisi ini. Aktor utama yang terlibat dalam penerapan standar akuntansi berbasis akrua meliputi gubernur, bupati, wakil bupati, walikota, Komite Standar Akuntansi Pemerintah (KSAP), dan Kementerian Dalam Negeri. Konsep habitus Bourdieu berfungsi sebagai lensa untuk mengidentifikasi hambatan dalam proses implementasi ini, yang mengungkapkan bahwa sekitar lima puluh persen kasus terkait mencerminkan masalah yang ditandai dalam temuan audit. Di sini, "modal" diwakili oleh modal sosial, khususnya dalam bentuk opini audit Badan Pemeriksa Keuangan (BPK RI), seperti penerbitan opini wajar tanpa pengecualian. "Arena" tersebut terdiri atas kebijakan akuntansi yang disusun oleh pemerintah daerah dengan mengikuti pedoman yang ditetapkan Kementerian Dalam Negeri.

Kata Kunci: SAP; Accrual; Bourdieu's Habitus Theory; Local Government

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INTRODUCTION

The International Federation of Accountants (IFAC) Public Sector Committee highlights that accrual-based reporting is beneficial for assessing government performance (Satya, 2023). In Indonesia, shifts in government accounting standards trace back to Law No. 6 of 1975, which initially guided the preparation of regional revenue and expenditure budgets, the management of regional financial administration, and the calculation of regional budget outcomes. This regulation was superseded in 2000 by Government Regulation (PP) No. 105 of 2000, which introduced more structured principles for regional financial management and accountability.

With the advent of regional autonomy, Indonesia began implementing phased reforms in its government accounting practices. These reforms moved from a strictly cash-based system to a hybrid model of cash toward accrual accounting, formalized under PP No. 24 of 2005 on Government Accounting Standards. The shift towards a fully accrual-based framework was completed in 2010 with the adoption of PP No. 71 of 2010, which established comprehensive accrual-based government accounting standards.

Table 1. Key Stages of Government Financial Accounting Reforms in Indonesia.

Year	Events within the regulatory space of Government Accounting Standards
1974-1999	The traditional accounting period, which refers to Law Number 5 of 1974, Government Regulation Number 5 of 1975 and Government Regulation Number 6 of 1975.
2000-2005	The first phase of accounting reform in the era of regional autonomy. Reference regulations include Law No.22 of 1999 and Law No.25 of 1999, Government Regulation No.105 of 2000, Kepmendagri No.29 of 2002.
2005-2010	The next stage of Accounting Reform is in the Era of Regional Autonomy. Reference regulations include Law No. 17 of 2003, Law No. 1 of 2004, Law No. 32 of 2004 and Law No. 33 of 2004, Government Regulation No. 24 of 2005 and Government Regulation No. 58 of 2005.
2010-present	Accrual-based Government Accounting implementation stage. The reference regulation is Government Regulation Number 71 Year 2010. This regulation replaces Government Regulation Number 24 Year 2005.

Source: data processed from Halim & Yusufi, 2014

The implementation of Government Regulation (PP) Number 71 of 2010, concerning Accrual-based Government Accounting Standards (SAP), seeks to enhance financial reporting quality, promoting accountable governance (Garini & Erawati, 2022; Mujannah, Safriansyah, Firdausi & Fatimah, 2022; Yudistira & Rohman, 2022; Hermawan, 2023; Ramadhana & Rachruddin, 2023; Sari & Kusmilawaty, 2023; Rosana & Bharata, 2023). Despite these objectives, the application of PP 71 remains incomplete across government entities due to technical ambiguities surrounding specific economic items and transactions, which require further interpretation to facilitate consistent implementation (Maqdllyan, 2022; Siahaan, Purba, Pasaribu, Simanjuntak, Silitonga, Nadapdap &

Rumapea, 2023; Sagala, Marliyah & Nurwani, 2024). These regulatory changes demand substantial adaptation from local governments, including modifications in recording processes and adjustments to financial statement presentations.

The primary motivation for this study is to examine how the habitus of local government personnel influences the application of accrual-based accounting standards, identifying key challenges in the adoption process within the government sector. Prior studies, such as Rohman (2022), have explored the implementation of accrual accounting in government through institutional theory and content analysis, revealing that both institutional and individual factors shape an effective adoption model. Institutional factors include management support, commitment to change, regulatory frameworks, transparency, technological infrastructure, political climate, audit oversight, organizational culture, and training. Individual factors encompass personnel knowledge, skills, and qualifications. Similarly, research by Qintharah & Khomsiyah (2022) analyzed the shift from cash-based to accrual-based accounting using the Thomas Kuhn paradigm, identifying ontological, ethical, and heuristic dimensions in the transition from cash-based SAP to accrual-based SAP.

Building on the findings of Rohman (2022) and Qintharah & Khomsiyah (2022), this study investigates local government officials' responses to accrual-based government accounting implementation. Employing content analysis of diverse case studies issued by the Chairman of the Working Committee of the Government Accounting Standards Committee (KSAP), this research uses Pierre Bourdieu's habitus theory to elucidate the adaptation process. Habitus serves as a theoretical lens to examine the dynamic between the KSAP working committee and regional leadership as they interpret and integrate changes in accrual-based accounting practices.

This research contributes significantly to the understanding of accrual-based accounting challenges within local governments through the application of Bourdieu's habitus theory. The theoretical contribution lies in applying the habitus framework to accrual-based government accounting standards, while the practical contribution provides insights into implementing these standards across provincial, district, and city government levels.

RESEARCH METHODS

A paradigm or philosophy serves as a framework for interpreting phenomena, providing a foundation for understanding, development, and application (Chua, 1986; Bryman & Bell, 2011). Philosophical inquiry generally encompasses three core dimensions: ontology, epistemology, and axiology. Ontology concerns the nature of phenomena selected for study, while epistemology examines how reality can be understood, developed, and applied (Chua, 1986; Bryman & Bell, 2011). Axiology, as a theory of value, addresses the purpose and benefits derived from acquiring knowledge.

In the context of social sciences, reality is seen as subjective, constructed through interactions among social actors (Chua, 1986; Baxter & Chua, 2003). In examining the implementation of accrual-based government accounting, this subjective reality is evaluated through logical consistency and subjective

interpretation, aligned with the perspectives of key social actors involved in the process.

This study employs Bourdieu's genetic structuralism, specifically the concept of habitus. Genetic structuralism offers a lens to understand practices within social spaces, shaped by the interplay of habitus, capital, and field. This approach simultaneously considers social reality through both subjective and objective perspectives, acknowledging the structural interdependencies within social contexts (Huang, 2019). By applying Bourdieu's concept of habitus, this research aims to illuminate the dynamic shifts in financial reporting practices within local government, particularly under accrual-based Government Accounting Standards.

Habitus, a cognitive structure, mediates the relationship between individuals and social reality, guiding behavior in social contexts. Formed through individuals' experiences within structured networks, habitus shapes the cognitive framework they use to navigate daily interactions. It emerges from collective experiences, societal influences, and broad community education, encompassing both explicit learning and tacit understanding. Habitus thus possesses constitutive power, shaping individuals' perceptions and contributing to the formation of their social reality.

According to PP 71 of 2010 on Government Accounting Standards (SAP), accounting involves the systematic process of identifying, recording, measuring, classifying, summarizing, presenting, and interpreting financial transactions and events. Accrual-based SAP specifies the recognition of revenues, expenditures, and financing on a cash basis, while assets, liabilities, and fund equity are recognized on an accrual basis. Reporting entities under Article 51, paragraphs (2) and (3) of Law No. 1 of 2004 on the State Treasury include state ministries, agencies, and local governments.

This research adopts a descriptive qualitative approach to explore how the habitus of the Government Accounting Standards Committee and regional leaders influences the implementation of accrual-based accounting standards. Secondary data from a compilation of government accounting case studies, published by the Chairman of the Working Committee of the Government Accounting Standards Committee (KSAP) and accessible via the KSAP website, serves as the primary data source for this analysis. The study applies Bourdieu's habitus theory through content analysis, examining documentation to identify the regional leaders' habitus. The analysis categorizes cases involving consultations on accrual-based accounting implementation with the standards committee, as well as the responses provided by the committee.

RESULTS AND DISCUSSION

The development of accounting science is intrinsically linked to its philosophical foundations, with philosophy serving as the basis for all knowledge domains. The ontological focus of this research is the transition of local governments from traditional cash-based accounting standards (SAP) to accrual-based standards. This shift requires local governments to adopt the accrual basis for accounting and financial reporting, encompassing the recognition of revenues, expenses, assets, liabilities, and equity. The epistemological perspective of implementing accrual-

based SAP lies in its ability to provide financial information with predictive and prospective value, aiding in the estimation of required resources, generated resources, and associated risks and uncertainties in ongoing operations. This enables financial reports to serve decision-making needs while enhancing the accountability of reporting entities over resources entrusted to them. Axiologically, the accrual-based SAP framework aims to enhance the comparability of financial statements across budgetary cycles, reporting periods, and entities.

Under Government Accounting Standards (SAP), the Central Government formulates accounting policies that guide financial statement preparation. These policies establish the principles for accounting and accountability in government financial management, implemented through an integrated accounting system. Periodic evaluations of these policies ensure alignment with evolving business processes, updated SAP regulations, and broader governmental regulations.

In implementing accrual-based government accounting, several social actors play critical roles. Local government entities are significant stakeholders, with 103 cases, representing 68% of consultations, recorded with the Government Accounting Standards Committee (KSAP). Among these consultations, provincial, regency, and city agency heads – spanning departments and bureaus – accounted for 57 cases (55%). Regional secretaries of provinces, regencies, and cities contributed 24 cases (23%), while regional heads, including governors, regents, deputy regents, and mayors, accounted for 12 cases (12%). Additionally, regional inspectors and directors of regional hospitals each participated in 4 cases (4%). Other key institutions in the implementation process include the KSAP, the Ministry of Home Affairs, the Supreme Audit Agency, the Government Internal Audit Agency, and the State Treasurer (Ministry of Finance).

Table2. Cases Submitted by Provincial Heads of Regions to the Government Accounting Standards Committee.

Year	Instance	Consultation matters	Committee Response
2014	Governor of East Nusa Tenggara Province	Presentation of cash from transitory activities.	Refer to Paragraphs 35 and 36 of PSAP 03 Appendix I of Government Regulation 71 2010.
2021	Governor of Gorontalo Provincial Government	Opinion on the revision of accounting policy of Gorontalo Provincial Government	The revision of the accounting policy for borrowing of drugs and BMHP with other health facilities can be further consulted with the Ministry of Home Affairs as the compiler of local government accounting guidelines.

Source: Government Accounting Standards Case Papers KSAP, 2013-2022

Table 2 presents cases in which provincial-level regional heads consulted with the Government Accounting Standards Committee (KSAP) from 2013 to 2022. These cases primarily concern cash presentation and the establishment of local government accounting policies, which are under the purview of the Ministry of Home Affairs as the governing authority for local governments.

Table 3 outlines cases consulted by city and district heads with KSAP during the same period, focusing on issues related to the presentation of cash in

unpaid expenditures, the valuation and presentation of fixed assets, and budgetary technicalities. Matters involving budget-related technical issues fall under the jurisdiction of the Directorate General of Regional Finance within the Ministry of Home Affairs. Among these cases, the valuation of land for roads and islands represents a particular concern for local governments, as this relates to the inventory of government-owned assets that must be accurately recorded and presented on the Local Government Financial Statements balance sheet.

Table 3: Cases Submitted by Regency/City Level Regional Heads to the Government Accounting Standards Committee for Implementation Guidance.

Year	Instance	Consultation matters	Committee Response
2014	Regent of Tanah Datar District Government	Technical implementation of honorarium expenditure budget.	This is more appropriately addressed to the Directorate General of Regional Finance, Ministry of Home Affairs.
2016	Mayor of Makasar City Government	Explanation regarding the presentation of small island assets	Presentation of assets is regulated in PSAP 01
2016	Vice Regent Dharmasraya Regency Government	Valuation of land for roads for inventory purposes	Based on PSAP 07 of PP 71 on fixed assets, assets are valued based on acquisition cost (paragraph 20), based on fair value (paragraph 24) and one of the values between acquisition cost or fair value in the balance sheet (paragraph 27). The Dharmasraya Regency Government can value road assets based on fair value. Furthermore, it can make corrections to the value of assets presented in the statement of changes in equity and disclosed in the notes to the financial statements.
2018	Regent of East Lampung Regency	Guidelines for the presentation of fixed assets in the financial statements of East Lampung Local Government	Some of the provisions stipulated in PP 71 related to the presentation of fixed assets include PSAP 07 which includes Paragraphs 18, 20, 27, 77, 78 and 79. Government Accounting Standard 10 paragraph 4, SAP Technical Bulletin Number 15.
2021	Regent of South Konawe Regency Government	Opinion on the presentation of financial information on unpaid cash from SP2D outstanding	PSAP 02 on Cash-based Budget Realization Report. Government Accounting Standard 09 on Accounting for liabilities. Related to budgeting and budget execution on settlement of liabilities is consulted with the Directorate General of Regional Finance Development of the Ministry of Home Affairs.

Source: Government Accounting Standards Case Papers KSAP, 2013-2022

Table 4: Cases Submitted by Regency/City Level Regional Heads to the Government Accounting Standards Committee Based on BPK RI Audit Findings.

Year	Instance	Consultation matters	Committee Response
2016	Regent of Cilacap Regency Government	Explanation of the recording of regional cash shortages in the Regional Government Financial Statements (LKPD) so that does not become an exception again in the 2016 BPK RI	Based on Technical Bulletin No. 14 on Cash Accounting and Technical Bulletin No. 20 on Accounting for State or Local Losses, correction journals and reclassifications are made on the balance sheet.
2018	Regent of Tuban Regency	Accounting policy on the element of asset write-off as a recommendation on the findings of BPK RI regarding the write-off of part of the building.	SAP does not specifically regulate the write-off of fixed assets. Provisions regarding the development and main replacement of fixed assets are regulated in SAP Technical Bulletin Number 15 concerning accrual-based Fixed Asset Accounting. Provisions for the management of state property including write-offs are regulated in Government Regulation Number 27 of 2014 concerning Management of State or Regional Property. Policies regarding write-offs are in consultation with the Directorate General of Regional Financial Development of the Ministry of Home Affairs.
2020	Regent of Subang Regency	Explanation on the amortization of land to be handed over as a follow-up to the audit report.	The accounting treatment of land owned by third parties that are cooperated is recommended to consult with the Financial Accounting Standards Board (DSAK) of the Indonesian Institute of Accountants (IAI).
2020	Regent of West Nias Regency Government	Recognition of liabilities as BPK findings in the audit of Financial Statements	SAP Statement 09 on Liabilities Paragraphs 18 and 23 and Technical Bulletin Number 19 on Accrual-based Debt Accounting. Therefore, the Nias Regency Government's debt to third parties does not meet the criteria for a liability, so it cannot be recognized. If it has been recognized, it can be derecognized.
2021	Regent of Janepon District Government	Opinion on the elimination of debts to third parties from 2018 to 2020 which became the findings of BPK RI.	Related to the elimination of debt is regulated in PSAP 09 concerning accounting for liabilities paragraph 18. PSAP 10 concerning Accounting Policies, Changes in Accounting Policies, Errors, Changes in Accounting Estimates, and Discontinued Operations (Revised 2020) paragraph 25 and paragraph 34. For the correction of debt accounts and related accounts can be consulted with the Directorate General of Regional Finance Development of the Ministry of Home Affairs.

Source: Government Accounting Standards Case Papers KSAP, 2013-2022

Half of the consultation letters submitted by regional heads to the Government Accounting Standards Board Committee (KSAP) stemmed from audit findings by the Audit Board of Indonesia (BPK) and the desire to obtain an unqualified opinion from BPK. The cases raised by city and district heads, which were flagged in BPK's audits, primarily involved issues in recording cash, land assets, and liabilities.

Specifically, findings related to land assets concerned the recognition of amortization for land used in partnerships with third parties and procedures for asset write-offs. For liabilities, BPK's findings included issues around the recognition of local government debts and the proper process for debt elimination.

The Secretary General and the Director General of Financial Development within the Ministry of Home Affairs, responsible for overseeing local governments, submitted consultations to the KSAP regarding the accounting treatment of asset transfers, the allocation of BOS funds, and other asset transfers. At the Ministry level, consultations with KSAP primarily focus on policy formulation and reporting practices aimed at enhancing the quality of local government reporting and accountability.

Table 5: Cases Submitted by the Ministry of Home Affairs to the Government Accounting Standards Committee for Implementation Guidance.

Year	Instance	Consultation matters	Committee Response
2016	Director General of Regional Finance Ministry of Home Affairs	Presentation of the face sheet of the 2015 Financial Statements in accordance with IPSAS No. 04	In connection with the preparation of the first accrual basis government financial statements. Interpretation of Government Accounting Standards (IPSAP) Number 4 concerning Changes in Accounting Policies and Error Corrections Without Restatement of Financial Statements.
2017	Secretary General of the Ministry of Home Affairs	Accounting for transfers of assets between government entities due to transfer of authority.	PSAP arrangements that are relevant to asset accounting are PSAP 01 on Presentation of Financial Statements paragraphs 8 and 9, PSAP 07 on fixed asset accounting paragraphs 18 and 19.
2020	Director General of Regional Finance Ministry of Home Affairs	Accounting treatment by local governments for the distribution of BOS Funds directly from the State General Cash Account (RKUN) to schools.	PSAP 01 Paragraph 9 related to the specific objectives of financial statements in presenting information that is useful in decision making and accountability of government entities. IPSAS Number 02 paragraph 21 regarding the recognition of revenue received by the RKUN/D.

Source: Government Accounting Standards Case Papers KSAP, 2013-2022

To support the preparation of the inaugural accrual-based financial statements in 2015, which aimed to fulfill the general objectives of financial reporting, it was necessary to establish uniformity in the presentation format of financial statements for both Central and Local Governments. This standardization

includes presenting comparative figures for the years 2015 and 2014 on the face of the financial statements.

CONCLUSIONS

The transition of local governments from traditional cash-based SAP to accrual-based standards necessitates organizing accounting practices and financial reporting using accrual principles, encompassing the recognition of revenues, expenses, assets, liabilities, and equity. Accrual-based financial statements for local governments provide predictive and prospective financial information that supports decision-making by allowing users to assess required resources, generated resources, and associated risks and uncertainties in ongoing government operations. Consequently, these financial statements enhance accountability by providing a transparent account of resources entrusted to the reporting entity. Additionally, accrual-based statements improve comparability across budgets, periods, and entities.

The social actors in the implementation of accrual-based government accounting include Governors, Regents, Deputy Regents, Mayors, Regional Secretaries at provincial, regency, and city levels, as well as heads of provincial agencies, departments, bureaus, provincial regional inspectors, directors of regional public hospitals, and institutions such as the KSAP, the Ministry of Home Affairs, the Supreme Audit Agency, and the State Treasurer (Ministry of Finance). Despite the shift to accrual-based SAP, local governments with entrenched cash-based practices continue to encounter significant implementation obstacles, as indicated by the frequency of consultations submitted by regional heads to KSAP based on audit findings. Social capital, in the form of an unqualified audit opinion by BPK RI, serves as a critical motivation in the accrual-based SAP adoption process, with the local government's accounting policy arena governed by guidelines set forth by the Ministry of Home Affairs.

This study is limited by its focus on cases of consultation submitted to KSAP by regional heads. Future research should broaden the scope to include consultations to KSAP from a wider array of governmental entities.

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