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A CONCEPTUAL FRAMEWORK ON THE IMPLEMENTATION OF ACCRUAL ACCOUNTING

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Abstract

An issue in Mandailing Natal District about financial statement disclosure makes government needs to implement accrual accounting in accordance with government accounting standards. This research investigates how the local government of Mandailing Natal regency has made disclosures in its financial statements in accordance with applicable accrual accounting. The research aims to determine the effect of training and communication support toward the accrual accounting implementation. This research contributes in the form of input to local governments in implementing policies on Government Accounting Standards (PP No. 71 of 2010) and provides input to improve the quality of human resources in implementing accrual accounting.

Keywords: *training, communication, accrual accounting implementation.*

Abstrak

Permasalahan di Kabupaten Mandailing Natal mengenai keterbukaan laporan keuangan membuat pemerintah perlu menerapkan akuntansi akrual yang sesuai dengan standar akuntansi pemerintahan. Penelitian ini bertujuan untuk mengetahui bagaimana Pemerintah Daerah Kabupaten Mandailing Natal melakukan pengungkapan dalam laporan keuangannya sesuai dengan akuntansi akrual yang berlaku. Penelitian ini bertujuan untuk mengetahui pengaruh pelatihan dan komunikasi terhadap penerapan akuntansi akrual. Penelitian ini memberikan kontribusi berupa masukan kepada pemerintah daerah dalam melaksanakan kebijakan Standar Akuntansi Pemerintahan (PP No. 71 Tahun 2010) dan memberikan masukan untuk meningkatkan kualitas sumber daya manusia dalam penerapan akuntansi akrual.

Kata Kunci: *pelatihan, komunikasi, implementasi akuntansi akrual.*

INTRODUCTION

In 1980, accrual accounting was introduced in developed countries because of the lack of efficiency and effectiveness. Furthermore, New Public Management (NPM) was applied to increase the efficiency and effectiveness (Aswar & Saidin, 2018; Aswar, 2019). Meanwhile, in applying NPM, Indonesia gave Law (UU) No. 17 of 2003 about State Finances, Law No. 1 of 2004 concerning the State Treasury, and Law No. 15 of 2004 concerning Management Checks and State Financial Responsibility through changes in the financial sector with the birth of three of those law. The three package of law have been noted the start of new era in management of state finance. Furthermore, from this phenomenon, government regulation (PP) No. 24 of 2005 regarding Government Accounting Standards (SAP) based on cash to accrual was followed by the inception PP No. 71 of 2010 regarding Accrual Based Government Accounting Standards.

Audit result for 93 local government conducted by State Audit Board (BPK) found that Unqualified Opinion was accomplished by 32 of 34 provincial government 94%, then, 79% from 327 of 415 regency, and 84 of 93 cities (90%). The achievement of opinion had exceeded the target of state financial performance increasing the financial capacity of local governments stipulated in the 2015-2019 National Mid-Term Government Plan (RPJMN) of 85%, 60%, and 65% respectively in 2019 (BPK 2018).

Furthermore, as mentioned by BPK in Financial statement above, The Mandailing Natal Regency Government presented Building and Building Expenses totaling Rp267.22 billion. Of this value, there was a realization of Rp4.95 billion, which was accounted for as the procurement of facilities and infrastructure of the State Junior High School but was used not in accordance with its accountability. This revealed that in the notes to the fiscal reports, the Government of Mandailing Natal District presented a Grant Expense of IDR 241.36 billion. Based on this value, there was a realization of IDR 2.77 billion, which was accounted for as the procurement of facilities and infrastructure for Private Junior High Schools. However, it was used not in accordance with its accountability.

Agyemang's (2017) found that weaknesses and problems faced by the public sector in applying accrual accounting during the transition period are related to organizational factors and procedures. In line with research conducted in Indonesia, the problems faced in the implementation of accrual accounting have several factors including the lack of trained human resources, motivation and incentives, information technology capabilities, communication effectiveness and top management support. (Aswar & Saidin, 2018; Aswar & Saidin, 2018b: Putra & Ariyanto, 2015). In particular, this study to examines and discover how the regional government has implemented accrual accounting with the affecting factors.

The Development of Hypothesis and Conceptual Scheme: In order to adopt accrual accounting, training is essential. This is consistent with institutional theory, which holds that professionalism is a necessary component of training in order to push for accrual accounting reform. According to earlier research, accrual accounting adoption is positively impacted by training (Aswar & Saidin, 2018; Jantong et al, 2018; Jonathan & Aswar, 2020; Wiguna et al, 2023). In light of the above conversation, the following hypothesis is put forth:
H1: Training significantly and positively influences the implementation of accrual accounting.

An essential component of every group's or organization's efficiency is good communication. An organisation with effective communication can increase productivity in a methodical way, particularly when implementing accrual accounting. Implementing accrual accounting will benefit from effective communication (Safitri, 2017; Putra & Ariyanto, 2015; Dianto & Aswar, 2020; Jonathan & Aswar, 2020; Wiguna et al, 2023). This is consistent with the institutional idea, which holds that promoting communication will enhance interpersonal interactions inside the workplace. As a result, it will promote the use of improved accrual accounting. The following hypothesis has been put up in light of the previous discussion:

H2: Communication significantly and positively influences the implementation of accrual accounting.

METHOD

Population in this research is all Regional Apparatus Work Unit (SKPD) of Mandailing Natal District. Sample used are 126 respondents consisting of SKPD Secretaries and accounting staffs from 63 SKPD located in Mandailing Natal District. The sampling technique uses census sampling. Data analysis techniques in hypothesis testing uses multiple linear regression analysis. It is a factual strategy used to test the effect between two or more variables (Sekaran, 2006).

CONCLUSIONS

This research observes how local government of Mandailing Natal District conducts the accrual accounting implementation and the influencing factors. This is an important matter because the accrual accounting implementation is a standard regulation from the government to apply appropriate accounting. Factors which affect the accrual accounting implementation are measured by 26 questions. The findings in this study are proposed to contribute to improving the implementation of accrual accounting by exploring relation training and communication support. It is expected that the objectives of this research can be achieved to contribute to local governments to anticipate other factors which affect the implementation of overall accrual accounting. Hope this finding of the conceptual research are expected to provide important insights for the Mandailing Natal district government and it can be a reference for further research.

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