

ACCRUALIZATION IN THE PUBLIC SECTOR: THE CASE OF SITUBONDO DISTRICT

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Abstract

The move from cash to accruals accounting by many governments is viewed as an aspect of an ongoing New Public Management agenda designed to achieve a more business-like and Performance – focused public sector. This paper examines the process of change in the Situbondo district early adoption of accrual based financial reporting. The study's main objective is to present a history that identifies the agents of change promoting and facilitating an early adoption of public sector accrual accounting. The main primary data source for this research was interviews with key actors. The result shows that changes from cash basis to the accrual into accrual basis as the Government Regulation No. 71 of 2010.

Keywords: *accrual accounting, organization change, new institutional theory*

Introduction

In the 1970s criticism occurred in the public sector, one of which *keberadaanya* considered inefficient (Mardiasmo, 2002: 15). According Mahmudi (2010: 34), public sector organizations are often described unproductive, inefficient, always loss, lower quality, less innovation and creativity as well as a variety of other shortcomings. The poor performance of the public sector to encourage a reform movement in the management of public sector since the 1980s known as the New Public Management (NPM) (Hood, 1995). NPM approach is described as a form of revitalization of the public sector in order to the government that emphasizes efficiency, effectiveness, productivity, transparency, and Accountability (Hood, 1995; Boston et al., 1996).

Reforms in the public sector coupled with reform of the accounting system (Guthrie, 1998; Carlin, 2005; Connolly and Hyndman, 2006; Christensen & Parker, 2010). In Indonesia, the accounting system reform begins with the reform of public finance management as a form of implementation of NPM concept that begins with the issuance of Law No. 17 of 2003 on State Finance, Law No. 1 of 2004 on State Treasury, and Law No. 15 2004 on Audit, Management and Financial Responsibility State. These laws are the basis for state financial management based on international best practices. Developments in public finance management led to various government regulations aimed at realizing good governance (good governance). In the process, the central government / local take on the role and responsibility of implementing the changes that occur in the country's financial management system.

In order to support the country's financial management as stated in these regulations, the government continues to develop accounting policies are based on the Government Accounting Standards (SAP) which aims to provide basic guidelines for preparing and presenting financial statements. Sustainable manner specified regulations until the government established the Government Regulation (PP) No. 71 of 2010 concerning Government Accounting Standards (SAP) Accrual-based instead of Government Regulation (PP) No. 24 of 2005 concerning Government Accounting Standards (SAP) based Towards Cash Accrual.

Law No. 17 of 2003 mandated that the form and content of reports accountability of state budget / budget prepared and presented in accordance with Government Accounting Standards (SAP). SAP is a standard which has the force of law in an effort to improve the quality of financial reporting in the Indonesian government. SAP is at the guidelines for the application of the accrual basis of accounting system. Director General of Local Finance, Yuswandi A. The Chief stated that the adoption of Regulation No. 71 of 2010 was implemented in full both by the central government and local government on 1 January 2015 (www.keuada.kemendagri.go.id).

he application of the accrual basis in the public sector financial reporting has been widely implemented in various countries such as Canada (Barry, 2005), Australia (Churchill, 1992; and Newberry, 2007), New Zealand (Cortes, 2006), Belgium (Christiaens, 2003), Nepal (Adhikari and Mellemevik, 2011), and several other countries. Much has been considered successful, but others are still searching for the best form of implementation of accrual-based accounting system in order to achieve a full implementation across government organizations.

The application is fully on the financial accounting system of government requires a lot of changes. Simanjuntak (2010) changes lies in human resources, support from management, and information technology (IT) based systems. The application of accrual accounting in the State of Nepal has failed it is caused by a lack of human resources capable of mastering the implementation of accrual based accounting

system (Ghulam, 2012). The failure has given useful lessons, how little these benefits, such as the fact that the application of the accrual basis in government financial reporting takes time and costs are not small, so that the implementation is done gradually through a process of transition.

Changes in the financial management of local governments towards better also raises problems. Many pros and cons of this accrual-based SAP implementation, especially in relation to the limitations owned. Each local government has the character and resources vary. Human resource issues are inadequate to be one of the urgent problems.

To apply PP 71 in 2010 central or local government shall cooperate in preparing the application of the accrual-based SAP. This is done in the Local Government Situbondo to prepare accrual-based SAP application such as human resource training, assembles accrual-based accounting system, and providing the necessary facilities and infrastructure.

After four years the PP 71 2010 published, should any government in Indonesia is ready to implement accrual-based SAP. Readiness application of Regulation 71 of 2010 is one of them can be judged from the opinion Local Government Financial Statements (LKPD) were obtained. If the application of the cash-based accounting system to the accrual LKPD districts / cities have been able to obtain an unqualified opinion (WTP), obligations should apply full accrual-based accounting system in 2015 will not face significant obstacles. But many LKPD districts / cities that received opinion Fair With Exception (WDP), one of which is LKPD Situbondo. Since the 2007-2008 obtain opinion Unnatural (TW) and the year 2009 until the year 2013 financial statements opinion Situbondo is Fair With Exception (WDP), (www.situbondokab.go.id) when drafting LKPD still based on PP 24, 2005 namely the use of cash-based accounting standards towards accrual. Of these conditions changes in accrual accounting system that will be implemented in full requires readiness and change of the organization (in this context is the Local Government Situbondo).

In the study of organizations, experts claim that the implementation of the new institutionalism understand new institutionalism in organization studies related to a fact that the structure of an organization is influenced by the social environment where it is located (Carruthers, 1995). Another Perspective proposed by Meyer and Scott (1983) in Donaldson (1995), who claimed that the organization is under pressure to complete the various social forces and aligning a structure. Organizations must make compromises and maintain operational structures separately, because the organizational structure is not determined by the environmental situation of the task, but it is more influenced by the general public situations where an organization is determined by the form of legitimacy, effectiveness and rationality in society.

To gain legitimacy, an organization seeks to institutionalize environmental elements (ideas, logic, practices, techniques, and practices) into the organization so that the elements of the environment to be part

of the institution or organization (Djamhuri, 2009). To institutionalize elements of the environment, the organization strives to be similar (isomorphism) the institutional environment. There are three ways in which the organization to be similar (isomorphism) with its institutional environment such as coercive, mimetic, dan normative (DiMaggio dan Powell, 1983; Carruthers, 1995; Lippi, 2000; dan Sewing, 2010).

Changes made in an oriented organization improve the effectiveness of the organization itself. Increasing the effectiveness involves two major assumptions. First, organizations can effectively solve their own problems and focus on the resources in order to achieve key objectives. Second, an effective high-performance organization, including in financial terms, the quality of products and services, high productivity, and continuous improvement, as well as the improvement of the quality of work life. Based on some of these explanations, the focus of this research study to try to understand Accrued in the public sector on the Local Government Situbondo This study uses the interpretive paradigm.

Research Method

This study is a qualitative / non-positivistic using the interpretivist paradigm (Interpretive). Interpretive more emphasis on the meaning or interpretation of an individual to a symbol and understand. Triyuwono (2007) states that the quality of the theory in the interpretive paradigm is measured by the ability to interpret.

Location of the study carried out in the Government Situbondo, Jalan Ahmad Yani 1 Situbondo. This location was chosen, based on several considerations, namely, first, the Government Situbondo as one reporting entity is obliged to apply Regulation No. 71 of 2010 at the latest for the year 2015. The presence of the budgets of Government Regulation No. 71 of 2010 requires the Government of Situbondo to change the direction that the initially using a cash-based SAP heading into SAP-based accrual accrual. Second, because of the availability of access to government research Situbondo. Availability of access to a research location is important in qualitative research.

In this study, to obtain an adequate understanding of the data and the researcher using informants. The informant is a person who used to give information about the situation and condition of the background research (Moleong, 2011: 132). To that end, the informant as the party deemed to master, understand the data, information and facts from a research object under study. The parties dijadikan informants in this study include: 1) Head of DPPKAD Situbondo; 2) Chief Inspectorate Situbondo; 3) Head of Accounting DPPKAD; 4) Head of Budget and Treasury DPPKAD; 5) Head of Accounting Department of Health Situbondo; 6) Head of Accounting DPPKAD; and 7) Employees in Accounting Section DPPKAD.

The data used are primary data and secondary data. Primary data was obtained directly from the informants through interviews.

Interviews were conducted in October 2014 and was completed in November 2014. While the secondary data obtained from the data that is already available such documents related to the implementation of accrual accounting. Documents used in this research consisted of: 1) legislation related to accrual accounting; 2) accrual accounting policies and 3) regulation related to accrual accounting. Researchers using the three steps in the process of qualitative data analysis as mentioned Miles and Huberman (1992: 20), namely: 1) data reduction; 2) Data display and 3) concluding drawing / verification. The first step, researchers have reduced the data prior to data collection in the form of: selecting the focus of research related to the readiness of the application of Regulation No. 71 Year 2010 on Government Situbondo, formulate research questions, as well as determine how data collection. Second, the presentation of the data is done by researchers in the form of a narrative with the goal of understanding the Government Situbondo in readiness to implement the Government Regulation No. 71 of 2010. The third step, researchers describe the information in the form and behavior obtained from informants and then draw conclusions.

Research and Discussion

The presence of government regulation no. 71 of 2010 on Standards Government Accounting, fruitful decision deletion accounting standards cash to the accrual-based administration and application of accounting standards government (SAP) fully accrual began in 2015. As mentioned in the Government Regulation No. 71 of 2010 Article 1, paragraph (8) that the definition of accrual-based SAP is government accounting standards which recognize income, expenses, assets, debts, and equity in the accrual-based financial reporting, as well as acknowledging income, expenditure, and financing in the reporting of budget execution on the basis set out in the budget or the budget.

The average local government financial management situbondo when questioned about the accrual-based government accounting standards, they are ripe to be the definition of accrual base itself. Diana (head accounting of DPPKAD) said:

“If my understanding of the accrual basis of a standard, a standard which the government recognizes that economic events at the time of the incident. Not at the time of receiving the cash”.

The views of respondents have been in accordance with the accrual basis of meaning as it has been concluded by KSAP (2006: 3), which is an accounting basis in which economic transactions and other events are recognized, recorded, and presented in the financial statements at the time of the transaction, regardless of when cash or cash equivalent is received or paid. From the view of the above two informants to understanding the accrual basis, it can be said that the average government financial managers have situbondo aware of the change of government accounting standards currently in effect that Government

Regulation No. 71 of 2010 on the accrual-based government accounting standards. An understanding of accounting accrual-based governance is strengthened by exposure described by Yoni who served as employees in accounting section DPPKAD, said:

“Only difference is if the accrual basis in the LRA should also accrues, earlier in the basic cash namely revenues, expenditures, financing our cash, later on balance we do it akrualnya. But now the whole has to be accrued. Simple akrualnya it we immediately recognize revenue at the time the budget is set. So at the moment we have to admit the budget set. At the end of the year after the income can not be fulfilled mean it becomes receivable. Likewise, in shopping, in fact it’s just proof that the accrual only journal that many times. I think it was four times the journal until the implementation stage of disbursement of funds”.

To assert by Yoni:

“Because if I see different is actually just a problem journal initial recognition. That had us all basic cash for income and expenditure and now we akrualkan. Simple in fact, which we later had to admit after the cash there money into the local treasury well now does not, at the time fixing the budget was already recorded as debt or receivables. That’s just the fundamental difference”.

The above expressions show that the government’s financial manager Situbondo in general have a basic understanding of accrual-based accounting rule. However, when implementing an accrual basis in the government appointed the surface, the problem of the financial statements produced into increase seems to be the main topic that makes this an accrual basis as something complicated.

His statement above reinforce the view that the increasing the items that will be generated in the financial statements government, a major problem for the financial management Situbondo government in implementing government regulations no.71 of 2010 on the accrual basis of accounting standards this government. According to Halim and Kusufi (2012: 44), after the enactment of regulations Government Regulation No. 71 of 2010 on government accounting standards accrual basis, the financial statements must be presented by the local government no later than fiscal year 2014 are as follows. first, reporting the implementation of the budget (budgetary reports) consisting of: reports realization of the budget (LRA) and the statement of changes in the budget balance (SAL). Secondly, financial reporting (financial reports) consisting of: balance sheet, operations (LO), statement of changes in equity and cash flow statement. third, notes to the financial statements (CaLK). For local governments in particular Situbondo Government in implementing government regulations number 71 of 2010 naturally require the person or institution competence in guiding the area as a result of the complexity generated, meaning that the socialization of the current government regulations This should be aggressively implemented.

The complexity of the financial statements is a real view given the government's financial manager Situbondo to accounting accrual-based government. Financial reporting to be produced in accordance by government regulation number 71 of 2010 on accounting standard accrual-based government be increased quantity of up to two reporting that is reporting the implementation of the budget (budgetary reports) comprising of: the realization of the budget report (LRA) and the statement of changes in the budget balance (SAL). Financial reporting (financial reports) consisting of: balance, operational reports (LO), statement of changes in equity and cash flow statement, and notes to the financial statements (CaLK). Although actually, kind of financial statements in such quantity as seen much, if Further research is actually only the development of existing and later it will show increasingly clear articulation between reports financial. However, for the management of government finances Situbondo, the complexity of financial reporting produced by PP 71/2010 more appears with no link between the financial implementation of the budget (budget accounting) with financial reporting (accounting finance). Separation between financial accounting with budget accounting. This is called the extra countable or separate recording of accounting with the budget. Thus, it inevitably requires different analysis.

Readiness of Accrual:

Enactment of Government Regulation No. 71 of 2010 indicates that the adoption of accrual-based accounting system of government has been have a legal basis. This means that the local government including Situbondo governments have an obligation to be able to immediately applying government accounting standards (SAP) is the new standard accrual-based accounting rule. This is in accordance with Article 32 Law Act No. 17 of 2003 which mandates that the form and content of accountability of the state budget report / Budgets are prepared and presented according to SAP. Each reporting entity, both at the central government and local government shall implement accrual-based SAP.

Although, for the reporting entity while still allowed applying cash towards accrual-based SAP, the reporting entity is expected can immediately apply the accrual-based SAP.

Given the accrual-based accounting standards rule is The new product, it is clear that the manager other financial Situbondo government doubted the success of implementation of Government Regulation No. 71 of 2010. The apparatus is tend to lack confidence in their ability to embrace the accrual basis. However, in reality that government Situbondo should contribute to the implementation of the Government Regulation No. 71 of 2010. To that end, the first step undertaken by the secretariat of Situbondoas SKPKD for the implementation of government accounting standards (SAP) based accrual is socialization for all SKPD in Situbondo government and mayor revise regulations on points of management finance which will be conducted in 2013.

From the perspective of financial management at the top, shows that preparations are underway for the implementation of standards government accounting (SAP) accrual is merely a reflection of the form formality. It departed from the presence of government regulations underlying these changes is the Government Regulation No. 71 of 2010, so that local governments must carry out the mandate set out in the government regulation. In this case, the government of Situbondo follow the rules of the government regulations by revising the first is local regulations such as regulation of regional heads accounting policies and procedures system. Thus, it is appropriate expressed KSAP (2010) that the preparation of the strategy to do the implementation of accrual-based government accounting standards the local government is the regulatory adjustments. Adaptation regulations in this regard preparation of local government regulations covering local regulations specifics of financial management and regulation regional head of the accounting policies and systems and procedures financial management.

Application of government accounting standards (SAP) based accrual done only as a form of obedience to the rules, as if only just follow the format and flow just to abort obligations. Government of Situbondo impressed just run

obligations under the mandate of the Government Regulation No. 71 of 2010, to make preparations such as socialization for all entities accounting and reporting entities in Situbondo administration and preparation of legal documents locally as regulation of regional heads of accounting policies and procedures system. However, preparation the strategy undertaken in the framework of the implementation of accounting standards accrual-based government in Situbondo government run by slow and not in accordance with the phasing of implementation of accrual-based SAP the local government KSAP version.

According to KSAP (2010), in 2010 has been held socialization of Government Regulation No. 71 of 2010 concerning accrual-based government accounting standards. In 2011 preparation implementing regulations, accounting policies and the system must already exist and further dissemination in local government. In 2012 conducted capacity building or improving the quality of human resources with socialization and training as well as further development of the system is done then in 2013 the implementation of the system in some experiments local governments have done. In 2014 carried out the implementation parallel accrual accounting and cash accounting to the accrual for the entire SKPKD to the implementation of full accrual basis in 2015.

In reality, until now the government Situbondo only do early socialization of Government Regulation No. 71 of 2010. Revision local government regulations covering the main points of local regulations financial management of local and regional head of policy rules accounting and financial management procedures Situbondo system will implemented in 2013. This indicates that the government is not serious Situbondo to respond to changes in accounting standards this rule. Idealism desired

by changes in accounting standards this rule has not been achieved. Mindset of the apparatus is only located the constraint that roughly would they go through. Such as the types of financial statements must be prepared by an accounting entity and the entity Situbondo government reporting.

During this time, the government forma Situbondo in preparation for government accounting standards (SAP) based accrual realized with steps in providing socialization or training regarding what the accrual-based accounting rule as set out in Government Regulation No. 71 of 2010. The socialization or training given with a view to provide a broader understanding of the parties Situbondo government financial managers in this case SKPDs Situbondo on an accrual basis in terms of the public sector. Although significantly Situbondo government until now only follow socialization or training with meetings once or twice only. However, of the meeting the majority of employees of SKPDs in government Situbondo aware of the existence of the government regulation No. 71 year 2010 on government accounting standards (SAP) based accrual. it is Lia as reflected in the statement of financial clerk offices government health Situbondo stating that “in general fitting socialization fact we know there are 71 of this Regulation “. The basic concept of the standard accrual-based accounting rule has also been presented to the Situbondo government officers.

Bureaucratic Culture in Local Government:

Financial reform state occurs in a relatively fast process so it makes a lot of government officials and the central government areas need to adapt, especially in the public sector organizational culture. The local government is a public sector organization, and culture in the level of local government is the organization’s culture. The main recipe culture organization is a collective interpretation performed by members organization. According to Luthans (1998) is the organizational culture norms and values that guide the behavior of members of the organization. every member will behave in accordance with the prevailing culture in order to be accepted by environment.

Organizational culture embodied in the system of government organizations area can be a guide apparatus to execute each program. Basically, local governments including the Situbondo is the hierarchy. That is, any decision will be determined by Situbondo government will come from the central government decree. The picture can be found from interviews with Muhammad, a head subsections verification and accounting department of finance regional secretariat Situbondo, which sees the necessity of implementation in each changes in government institutions by stating:

“Inevitably as an institution or organization, we have to follow what is ordered by the department in the country because we are right as local government”.

From the view of the government's financial manager Situbondo above, shows that local governments including Situbondo government embraces the type of organizational culture bureaucratic culture. As knowledge in general stating that the bureaucracy is a system of government that is run by government officials because have adhered to the hierarchy and hierarchy. Departing from statement that the general government sector organizations as the Situbondo hierarchical public then everything was decided in the center.

Organizational culture consists of two components: the value (value) that is something which is believed by the people in the organization know what is right and what is wrong, and faith (belief) that attitudes about how should work in the organization. Situbondo government believes and embrace fully the value of obedience to the law. because of that, in the presence of these factors Situbondo government increasingly driven to implement the latest government regulations as a form of cultural change in public sector organizations.

Referring to one of the above statement stating that institutions or government agencies would not want to follow what ordered by the Ministry of Interior indicate that local government act in accordance with the value of legal compliance. Value legal compliance is a value associated with the enactment laws or government regulations. This is the value of legal compliance guidelines for every citizen in order to know their rights and obligations. So, in this case, the government of Situbondo, implementing regulations Government Regulation No. 71 of 2010 on government accounting standards (SAP) accrual as a manifestation of the value of legal compliance.

Government accounting standards (SAP) accrual basis as stipulated government regulation number 71 of 2010 significantly be accompanied with changes in the organization. Demands for accountability and transparency always overshadow financial management in local government, so that accrual basis in government always discussed for immediate implemented. In addition, the provisions of Law No. 17 year 2003 Article 36 paragraph (1) mandates the use of the accrual basis, by KSAP therefore formulate government accounting standards (SAP) based accruals are determined by government regulation no. 71 of 2010 replace government regulation no. 24 of 2005.

This time because of changes made to adjust the development of new government regulations. For example, in this case the researchers refer the change of government cash-based accounting standards towards accrual overarching government regulation no. 24 of 2005 which has been changed later revised by the emergence of new government regulations namely government regulation no.71 in 2010. As is well known together in 2003 the government has enacted a package enactment legislation in the field of financial management, one of which is law No. 17 of 2003 on state finances, which in it also mandated the use of accrual basis. Therefore, for inconsistency in the application of these regulations, the regulations government no. 24 of 2005 on government accounting standards cash basis to the accrual of course be changed.

Conclusion

The conclusion on the analysis and discussion of this study:

1. The development of accrual accounting preceded by public sector management reforms adopted the concept of New Public Management. This reform is due to dissatisfaction over government services and economic stagnation. Public sector management reform focuses on measurement in order to achieve efficiency and effectiveness.
2. The complexity of the financial statements is a real view that given the financial manager of the Regional Government of Situbondo to accrual-based accounting rule. The financial statements to be produced in accordance with Government Regulation No. 71 of 2010 to increase the quantity of up to 7 reports that the realization of the budget report, statement of changes in budget balance, balance sheet, cash flow statement, statement of operations, statement of changes in equity and notes to financial statements.
3. Changes from cash basis to the accrual into accrual basis as the Government Regulation No. 71 of 2010 give rise to a variety of reactions an individual basis by local government officials Situbondo, both positive and negative reactions. However, the type of bureaucratic organizational culture embraces culture, in which the rigid procedures in performing activities of the organization, the Local Government Situbondo required to follow the rules and regulations in this regard is to implement accrual-based SAP.

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