Journal of Transformative Governance and Social Justice
E-ISSN: 2985-6272
P-ISSN: 3024-904X
J-TRAGOS Vol.2, No.1, 2024, p.1-10
Homepage: https://jurnal.unmer.ac.id/index.php/jtragos

Challenges of Government Accounting Policy Reform in Indonesia

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Abstract

This article delves into the significant changes in government accounting, particularly in Indonesia. The shift from cash-based accounting to accruals, and ultimately to full accruals, marks a significant transformation in the country's government accounting practices. The research methodology employed in this study is a qualitative approach to a literature review. The primary source of information was a comprehensive search of publications about accounting regulations implemented by the government. The main objective of this study is to identify and evaluate the challenges faced during the reform of Indonesia's government accounting policy. The study's findings reveal that the government is required to prepare financial accounts under Law No. 17 Year 2003. This law refers to the Government Accounting Standards (SAP). As a derivative of this regulation, the government enacted Government Regulation Number 24 of 2005. This regulation has been revised with Government Regulation Number 71 of 2010 on Government Accounting Standards (SAP). The practical implication of these regulations is a significant change in the basis of government accounting records. Previously, the records were maintained on a cash basis, accrual basis, and cash basis. However, with the new regulations, the records are now maintained on a fully accrual basis. This change is expected to improve the transparency and accuracy of government financial records, thereby enhancing public trust in government financial management. In conclusion, the transition to full accrual accounting is a notable development in Indonesian government accounting. Despite the challenges, this transition is a crucial step toward improving the quality and reliability of government financial information. The study provides valuable insights into the obstacles encountered during this reform and offers recommendations for future policy improvements.

Keywords: Cash Base Accounting System, Full Accrual Base, Government Accounting, Governmental Accounting Standards

Received: 02-11-2023 | **Revised:** 09-01-2024 | **Accepted:** 26-01-2024 | **Published:** 29-02-2024

DOI: https://doi.org/10.26905/jtragos.v2i1.11442

Published by the **Department of Public Administration, Faculty of Social and Political Sciences, University of Merdeka Malang, Indonesia.**

Introduction

The challenges of government accounting policy reform in Indonesia are multifaceted and require a comprehensive understanding of the various factors at play. Aidi et al. (2021) highlight the need to identify and analyze the challenges in reforming government accounting policies in Indonesia, emphasizing the response to changing global dynamics. This is crucial in understanding the evolving nature of government accounting and the complexities involved in policy reform. Furthermore, Paomey & Pamungkas (2019) discuss the consequences of financial reforms in Indonesia, particularly the transition from cash-based to accrual-based government accounting standards.

This transition process underscores the challenges associated with aligning accounting standards with global practices and the adjustments required in the accounting systems. In

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addition, Yusriadi (2018) sheds light on the presence of corruption, collusion, and nepotism within the Indonesian government, indicating the internal challenges that impede effective accounting policy reform. This underscores the need to address systemic issues within the government to ensure successful policy reform. Moreover, Warsono et al. (2023) emphasize the importance of government accountability, especially during critical times such as the early stages of the Covid-19 pandemic.

The study reflects on the fragility of governance processes in Indonesia, highlighting the need for robust accounting policies to navigate such challenging circumstances. The challenges of government accounting policy reform in Indonesia are further compounded by the intricate relationship between bureaucratic reform, good governance, and political collaboration, as discussed by Arwanto & Anggraini (2022) and (Ishak et al., 2020). These studies underscore the need for a holistic approach that addresses not only accounting policies but also the broader governance and bureaucratic landscape.

The 1997 Indonesian monetary crisis, the 1998 reform phase, and the 1999 adoption of regional autonomy are considered to mark the start of the shifts in government financial accounting. Both internal and external causes contribute to the changes in Indonesian government accounting. The significant impact of globalization is the external component. Government accounting is changing in a lot of nations. The government's bookkeeping system was first based on cash accounting and used a one-way recording system. Later, it switched to accrual accounting and used a dual recording system. The following list of nations employs accrual accounting. (Blöndal and others, 2009).

Table 1. Countries that use accrual accounting

Country	Accrual accounting for individuals, agencies, and department	Consolidation of government accrual accounting	Accrual budgeting
Australia	Since 1995	Since 1997	From the fiscal year 1999-2000
Canada	Fr fiscal year 2001- 2002	Fr fiscal year 2001-2002	Not
Finland	Since 1998	Since 1998	Not
Germany	Licensing since 1998	Not	Not
Iceland	Since 1992	Since 1992	Since 1998
Ireland	The pilot was launched in the year 1995	Not	Not
Dutch	Pilot launched in 1994	Not	Not
New Zealand	Since the fiscal year 1991-1992	Since fiscal year 1991 - 1992	Since the fiscal year 1994-1995
Sweden	Since 1994	Since 1994	Not

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Country	Accrual accounting for individuals, agencies, and department	Consolidation of government accrual accounting	Accrual budgeting
Great Britain	Launched in 1993; all with fiscal years 1999-2000	Plan	Fr fiscal year 2001 -2002
United States	Since the fiscal year 1997-1998	Since the fiscal year 1997-1998	Not

Source: (Moreti, 2021)

Public trust is undermined, as is accountability, by accounting that is opaque, imprecise, and difficult to grasp. (Cairns et al., 2011; Barrett, 2004). The state of public domain management in Indonesia has to be addressed right now, as evidenced by the low standards of public administration and the widespread instances of nepotism, collusion, and corruption that are associated with it (Abdillah, et al., 2022). Today, the primary goal of Indonesia's public organizations is to bolster calls for transparency and accountability that are based on transparency at the national level as well as in the regions. Public responsibility for government associations can be defined as a way of giving interested persons access to information about how government funds are implemented (Lewis et al., 2020).

Article 30 of Law No. 17 Year 2003 demonstrates that public authorities, particularly local governments, must submit financial statements to the Regional People's Representative Council (DPRD) as a form of accountability for the implementation of Local Original Revenue and the Regional Revenue and Expenditure Budget (APBD), in light of the demands for transparency and accountability in the public domain. The fiscal summary in question essentially consists of the Revenue Report, Financial Records, Expenditure Recognition Report, and Notes to the Fiscal Report, in compliance with the Regulation of the Minister of Home Affairs (Permendagri) No.13 of 2006. (Darisa, 2008)

The production of good government administration, which has difficulties in lowering the level of corruption, has been made more likely by changes in Indonesian government records. This can be achieved by developing a more balanced system of government between the legislative, executive, and judicial branches. Three elements make up the Government Recording system: accountability, openness, and cooperation. The freedom to obtain information is the foundation of transparency; public cooperation or participation in decision-making is achieved through the House of Representatives of the Republic of Indonesia (DPR RI); and accountability is the government's duty to the community for all actions undertaken. With the background information provided above, the main issue with the challenge of altering government recording strategies is how using government recording systems and procedures may promote good governance.

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Method

A subjective literature study or review is the writing method that is employed. Scholarly books, reputable scientific publications, and research findings (articles, theses, dissertations, practicum reports, and so forth) are the sources that were examined. The data's source was a search of publications about accounting regulations implemented by the Indonesian government. To get a theoretical foundation that can support the answer to the problem being discussed, the literature review technique was chosen. The first step towards the author comprehending the problem as it is presented correctly by the framework of scientific logic is the theory that has been obtained.

Result and Discussion

Government accounting reform has resulted in the creation of several laws and regulations, one of which is PP 24 of 2005 concerning government accounting regulations. There will be several advantages to the advancement of government accounting reform in the preparation of government financial statements, particularly in the areas of enhancing public services and thwarting corruption. The Indonesian people looked forward to 2006 because it would see the publication of government financial statements based on government accounting standards. Government accounting standards would be followed in the preparation of central and provincial financial statements, according to PP 24. (Herlina (2013)

Accounting guidelines known as Government Accounting Standards (SAP) are used in the creation and presentation of information about public spending. As a result, SAP is a standard with legal standing that attempts to raise the caliber of Indonesian government financial reporting. Good governance will increase as a result of improved government financial reporting, which will impact the accomplishment of constructive development goals. The application of development management that is reputable, in line with the values of democracy and honesty, and that forgoes corruption, abuse of power, and disrespect for the budget is what defines good governance.

The implementation of good governance is bolstered by three fundamental concepts, namely accountability, transparency, and participation (Sukardi, 2014). Three key components are necessary for good governance to operate: the public sector, the business sector, and society. There is a tight relationship between these three elements. The public sector has an organizational role in ensuring the most equal and effective allocation of public resources. Resources for community use are developed and expanded in part by the corporate sector. However, society as a whole, which makes use of public goods, assumes that they will be accessible and affordable. Accountability is intimately related to three key good governance tenets. Accounting is essentially the process of accurately documenting financial transactions, which results in reports that the offenders use for a variety of objectives. Accountability, openness, and participation can only be attained with the help of an accounting system that generates true data rather than false information. Conversely, the basis of interaction,

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understanding, and interpretation are undermined by outdated, ignorant, erroneous, and deceptive systems.

A crucial need that serves as a guide to raising the caliber of financial reporting in Indonesia is the application of government accounting standards or SAP. Additionally, following correct accounting practices is crucial for creating financial statements. Good financial statements will be produced by well-organized, precise, and accurate financial activities created by a complete accounting system. Financial statements that can satisfy the criteria of fairness, consistency, comparability, and maximum accuracy (legitimate) are considered to be good government financial statements.

The goals of the government financial management reform are as follows: (i) use the central budget plan (MTEF) to plan and control spending; (ii) improve financial planning and implementation monitoring to strengthen analytical tools to generate budgets; (iii) streamline the planning process to improve the performance management environment; (iv) promote improved performance management; and (v) increase governance flexibility to ensure policy implementation outcomes. Based on an evaluation of the fiscal management systems in the Philippines and its neighboring countries (Australia, Korea, Malaysia, New Zealand, Singapore, and Thailand), these reforms aim to achieve three key fiscal outcomes: preserving fiscal discipline; raising the significance of planning and the degree of supervision; and enhancing the efficiency with which related institutions are implemented.

Accounting guidelines known as Government Accounting Standards (SAP) are used in the gathering and display of government spending lines. As a result, SAP is mandated by law and is intended to raise the standard of Indonesian government financial reporting. Achieving the Sustainable Development Goals will be impacted by good governance's improvement of government financial reporting. Effective development planning in line with democratic ideals founded on good law, refraining from misusing investment funds, curbing pollution, and exercising fiscal restraint are all examples of good governance.

The three primary tenets of effective governance are accountability, transparency, and cooperation. Three primary sectors—the public, business, and community sectors—support good governance for it to operate efficiently (Jatmikowati et.al., 2020). There is a critical communication between these three components. Government agencies are responsible for regulations that guarantee equitable resource distribution. People keep an eye on and assess resources so that the rest of society can use or benefit from them. However, as the primary consumer of public goods, the general public anticipates that the resources will be easily accessible and reasonably priced.

The three fundamental tenets of good governance are intimately tied to accounting. Accounting is essentially the practice of accurately documenting financial transactions to generate reports that are utilized for a variety of objectives by other stakeholders. If an accounting system generates accurate and helpful information rather than false information, stability, transparency, and accountability will all rise (Avita et.al., 2023). Conversely,

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outdated, non-mandatory, imprecise, and deceptive record-keeping practices weaken the basis of accountability, understanding, and collaboration.

Government Accounting Standards (SAP) play a significant role in enhancing the caliber of financial reporting in Indonesia by providing rules. Additionally, having a good accounting system is crucial when creating a budget summary. A thorough accounting system will produce financial operations that are well-organized, precise, and effective, culminating in sound financial statements. Financial statements that satisfy the highest criteria of accuracy, reliability, comparability, and relevance are considered to be good government financial statements.

By offering records of government performance, the government accounting system functions as a permanent system that maintains control. Information technology, human resources, accounting systems, and accounting system techniques are some of the components of government accounting systems. Three administrative laws—Law No. 17 of 2004 concerning public finance, Law No. 1 of 2004 concerning public finance, and Law No. 15 of 2004 concerning financial management and state examination—have been drafted that make significant changes to the field of state finance generally, and particularly to the state accounting systems. In addition to these three laws, there are two more: Law No. 25 on the balance of central and regional budgets and Law No. 22 of 1999 addressing Local Government as amended by Law No. 32 of 2004.

in Year 2004 Law No. 33. Aside from the public finance sector, the government accounting system underwent modifications as well. Government accounting legislation based on bookkeeping and accounting is governed by Legislation No. 24 of 2005. The financial foundation and government accounting standards are governed by Law Number 71 of 2010. The Minister of Home Affairs Regulation (Permendagri) number 64 of 2013 now governs how local governments use SAP-based funding. The transition from finance to financial accounting to collect relevant financial information is a good change in the new approach to state finance, particularly governmental accounting in the new state and public reform system. With precise and transparent financial data, financial accounting helps to improve the performance and efficacy of public spending decisions. It also helps to improve wealth distribution by disclosing the quantity of events that are produced.

The backing of three platforms that oversee state finances is one of the main reasons that Indonesia's public accounting profession has developed so quickly. The preparation and presentation of reports on the implementation of the State Budget (APBN) and Regional Budget and Budget (APBD) is mandated by Law No. 17 of 2003 concerning the State Budget, Article 32(1). Requests for internal government rules and regulations regarding the accounting system of central and local governments are also covered. Law No. 32 Year 2004 on Local Government, Article 184, Paragraph 1, stipulates that government accounting standards included in laws and regulations must be followed in the preparation and presentation of expenditure reports.

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Good governance in Indonesia is also a priority for social classes of NGOs and people's representatives in the People's Representative Council (DPR), Regional Representative Council (DPD), and Regional People's Representative Council (DPRD). The legislators' steadfast dedication to the DPR is evident in the laws about the three categories of state money and local governments. Furthermore, the DPR and DPRD must approve the State Budget (APBN) and Regional Revenue and Expenditure Budget (APBD) before they can be implemented.

Law No. 17 of 2003 and Law No. 15 of 2004 specify that the Financial and Development Supervisory Agency (APBD). CPC) is responsible for overseeing operations connected to the execution of the State Budget (APBN) / Regional Revenue and Expenditure Budget (APBD). CPC needs internationally accepted accounting standards to provide value. The purpose of the government's internal auditor, the Government Internal Oversight Agency (APIP), which is made up of the Audit Board (BPK), the Inspectorate General, and the National Land Agency (BPN), is to assist leaders in comprehending the effectiveness of the governance process. Governmental organizations stop misuse and corruption. Since public finance is directly tied to and has an impact on the implementation of internal management, internal auditors who wish to support the current development of public accountants must possess expertise in public accounting.

To facilitate the efficient application of government accounting, several significant strategies can be implemented: (1) Always be informed about the three stacks of laws that are announced in the areas of local government and state finance. (2) Participate in the government accounting system's deployment. (3) Encourage educational and training establishments to collaborate in creating curricula and learning resources that reflect advancements in the field of government accounting. (4) Create accounting in compliance with Law No. 17 of 2003 by gathering the necessary data.

Conclusion

In the heart of Indonesia, a significant transformation is unfolding within the government's accounting practices. This change, driven by Law Number 17 of 2003, has seen the government compile financial accounts in compliance with the Government Accounting Standards (SAP). The shift from cash-based to accrual-based accounting is a monumental step, marking a new era in the country's financial management. This reform, however, is not solely a product of internal decision-making. It is a response to both internal and external factors. The world is becoming increasingly interconnected, and the impact of globalization is significant. It is this external force that has played a crucial role in shaping the Indonesian government's accounting reform. As part of this reform, Indonesia has implemented a new system that replaces cash-based accounting with accrual-based accounting. This change also includes a transition from single to double recording, further modernizing the country's accounting practices. However, these changes have not significantly improved the organization's efficacy, efficiency, and transparency. Despite the extensive modifications, the

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expected benefits are yet to be fully realized. One of the key issues that have emerged from this accounting reform is regional autonomy. This issue is a reflection of the shifting dynamics of the world. As the world continues to evolve, so too must the government's accounting practices. The journey towards reform is ongoing, and the government must continue to adapt and innovate to meet the changing needs of the global landscape.

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