

## Challenges of Policy Reform on Government Accounting in Indonesia : Response to Changing Global Dynamics

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**ABSTRACT:** The discussion in this article is about changes in government accounting, a significant change from government accounting in Indonesia is from cash-based accounting to cash-based accounting towards accruals (cash toward accruals), to full accruals. The writing method used is a literature study with a qualitative approach . The research method used is a literature study with a qualitative approach. Sources of data were obtained through searching articles related to accounting policies carried out by the government. The purpose of this study is to identify and analyze the challenges in reforming government accounting policies in Indonesia. The finding of the study that state that the government needs to prepare financial statements in accordance with Law No. 17 of 2003 which refers to Government Accounting Standards (SAP/standar akuntansi pemerintahan). As a derivative of this regulation, the government has issued Government Regulation Number 24 of 2005 which was updated with Government Regulation Number 71 of 2010 concerning Government Accounting Standards (SAP). Practical implications there are , the basis of government accounting records changed from a cash basis to a cash basis to an accrual basis and to a full accrual basis.

**Keywords:** Government Accounting, Changing Global Dynamics



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## INTRODUCTION

Government accounting is the process of recording and reporting all financial transactions carried out by the government. both in terms of income and expenditure. Each country uses a different government accounting system. Negara-negara di Afrika cenderung menggunakan sistem akuntansi Eropa seperti Inggris atau Perancis tergantung koloninya. ([Jayasinghe et al., 2021](#); [Lassou et al., 2019](#))

Accounting reform is a change in accounting rules widely carried out by a government or country. Reforms are needed when current accounting standards and practices are deemed no longer adequate in recording and reporting state financial activities, and are considered to cause failure in

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maintaining the stability of the government's financial condition. ([Fuentes & Borreguero, 2018](#); [Shinkle et al., 2021](#))

Problems that always arise in the process of government accounting reform usually involve the concept of reporting transactions, such as the cost of asset acquisition and the measurement of value currently in effect. Accounting reform has two approaches, namely traditional, which is quite reliable, but less relevant in dealing with state financial problems. While the modern approach emphasizes the relevance factor to current conditions but is less reliable because it tends to be subjective. The International Accounting Standards Board seeks to formulate the implementation of government accounting reforms so as to strike a balance between relevance and reliability. ([Padovani & Iacuzzi, 2021](#); [Shinkle et al., 2021](#))

Indonesia's monetary emergency in 1997, trailed by the transformation period in 1998, the execution of provincial independence in 1999 was referred to as the trigger for the public authority's monetary and oversee ment's bookkeeping changes. Government bookkeeping change in Indonesia is brought about by outside and inner impacts. Outer components are brought about by the solid impact of globalization. Government bookkeeping change in the worldwide world happens in numerous nations. At first the public authority bookkeeping books clung to the money bookkeeping premise with single section records. Government bookkeeping change to current bookkeeping changes from cash premise become gathering premise by recording twofold passage. Here are a few nations that utilization gathering bookkeeping. ([Blöndal et al., 2009](#)).

	Accrual accounting for individual agencies & departements	Consolidated whole of governmental accrual accounting	Accrual budgeting
Australia	Since 1995	Since 1997	From fiscal year 1999-2000
Canada	Fr fiscal year 2001-2002	Fr fiscal year 2001-2002	No
Finland	Since 1998	Since 1998	No
Germany	Permitted since 1998	no	No
Iceland	Since 1992	Since 1992	Since 1998
Ireland	Pilot launched in 1995	no	no
Netherlands	Pilot launched in 1994	no	No
New Zealand	Since fiscal year 1991-1992	Since fiscal year 1991-1992	Since fiscal year 1994-1995
Sweden	Since 1994	Since 1994	No
United Kingdom	Launched in 1993;all by fiscal year 1999-2000	planned	Fr fiscal year 2001-2002
United States	Since fiscal year 1997-1998	Since fiscal year 1997-1998	No

Source: ([Moretti, 2021](#))

Gaining from the New Zealand government, the accomplishment of the public authority's bookkeeping change brought about an improvement in the nation's economy, in this manner expanding the government assistance and personal satisfaction of its kin. The idea of the changes in a portion of these nations expresses that the objective of government bookkeeping change is the acknowledgment of responsibility. Interest, straightforwardness and responsibility will improve whenever upheld by a bookkeeping framework that produces ideal and non-misdirecting data. Then again, an obsolete, uninformative, off base and deluding bookkeeping framework will obliterate the establishments of public support, straightforwardness and responsibility. ([Barrett, 2004](#); [Cairns et al., 2011](#))

At present the state of public area organization in Indonesia actually should be improved, this is reflected in the bad quality of public administrations and widespread acts of defilement, agreement and nepotism identified with public administrations. The marvel that has turned into the principle focal point of public area associations in Indonesia today is the fortifying of requests for responsibility and straightforwardness on open foundations both at the middle and in the districts.

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With regards to government associations, public responsibility can be said as a type of giving data on government monetary exercises and execution to parties with an interest in the data. ([Lewis et al., 2020](#))

With respect to requests for responsibility and straightforwardness of the public area, Article 30 of Law No. 17/2003 demonstrates that the public authority, particularly neighborhood governments, is needed to submit monetary reports as a type of responsibility for the execution of the Provincial Income and Consumption Spending plan (APBD) to the Territorial Individuals' Delegate Committee (DPRD). As per the Guideline of Home Undertaking Pastor (Permendagri) No.13/2006, the fiscal summaries alluded to essentially incorporate Spending Acknowledgment Reports, Monetary records, Income Proclamations and Notes to Fiscal reports. ([Darise, 2008](#))

The Indonesian government bookkeeping change has opened up promising circumstances for the production of good government administration which has the test of decreasing the degree of debasement, it very well may be framed by making a more adjusted government framework between the chief, legal executive, and assembly. In the Public authority Bookkeeping framework there are three parts, specifically transparency, cooperation and responsibility. Receptiveness or straightforwardness is based on the opportunity to acquire data, interest or cooperation is worked from the local area partaking in dynamic either through the Place of Agents of the Republic Of Indonesia (DPR RI), and responsibility is responsibility to the local area for any exercises completed by the public authority. In light of the above foundation, a huge issue in the test of government bookkeeping strategy change is the way the utilization of government bookkeeping frameworks and strategies can make great administration.

### METHOD

The composing technique utilized is a writing study with a subjective methodology. The writing concentrate on strategy with a subjective methodology is an approach to take care of issues by following the wellsprings of works that have been recently composed. As such, the term Writing Study is additionally intimately acquainted with the term writing study. The investigated sources that are normal and appropriate for use are books by scholastic writers, authorize logical diaries, and understudy research brings about different structures like papers, theories, papers, practicum reports, etc. The meaning of subjective exploration can be found in numerous sorts of writing. Subjective strategies put more accentuation on noticing wonders and inspecting the substance of the importance of these marvels. The wellspring of the information was gotten through looking through articles identified with bookkeeping approaches did by the Indonesian government. The justification for picking the writing audit strategy is to get a hypothetical premise that can uphold taking care of the issue being composed. The hypothesis acquired is the initial step so the writer can more readily comprehend the issue that is being composed accurately as per the logical structure of reasoning. GASB (legislative bookkeeping standard board) articulation 20, as corrected by Proclamation 34, permits an administration the alternative of applying FASB (monetary bookkeeping standard board) explanations and understandings.

The information investigation procedure was done by locating from different writing sources. Triangulation is a work to check the reality of information or data acquired by specialists according to different alternate points of view by diminishing however much as could be expected the predisposition that happens during information assortment and examination. Triangulation is basically a multi-strategy approach that the creator utilizes when gathering and breaking down information. The fundamental thought is that the wonder under study can be surely known so an

undeniable degree of truth can be acquired when drawn nearer according to different perspectives. Capturing a solitary wonder according to various perspectives will permit a solid level of truth to be gotten. ([Mardiasmo, 2018](#))

## **RESULT AND DISCUSSION**

Different legitimate items have arisen as a type of government bookkeeping change, one of which is PP 24 of 2005 concerning Government Bookkeeping Norms. The accomplishment of government bookkeeping changes to create responsible government monetary revealing will give many advantages, particularly according to acknowledging public administrations and destroying defilement. The year 2006 is a force for the Indonesian individuals on the grounds that the public authority's fiscal reports will be distributed dependent on Government Bookkeeping Norms. PP 24 expresses that the Monetary Reports of the Focal and Territorial Governments should be arranged dependent on Government Bookkeeping Norms. ([Herlina, 2013](#))

Government Accounting Rules (SAP) are accounting norms applied in arranging and presenting government spending outlines. Thusly, SAP is an essential that has legal force with a ultimate objective to chip away at the idea of government money related reports in Indonesia, with chipping away at the idea of government financial reports will additionally foster extraordinary organization so it influences achieving viable improvement goals. Extraordinary Organization is described as a sort of good organization via completing trustworthy headway the board and as per capable fame based principles, avoiding misallocation of adventure saves, thwarting corruption, and executing spending discipline.

The three essential norms stowed away the execution of good organization are participation, straightforwardness, and obligation. To run well, extraordinary organization is maintained by three essential segments, explicitly the public power, the private region, and the neighborhood. These three sections have an astoundingly strong relationship with one another. The public power region has an influence as a regulator that oversees so current resources can be apportioned decently in a perfect world. The private region expects a section in exploring and offering added advantage to resources so they can be consumed/had a great time by the neighborhood. Of course, society as the essential client of public items expects that current resources can be gained successfully and at moderate expenses. Accounting is immovably related to the three crucial norms of good organization. Accounting is essentially the course of productively recording money related trades that lead to offering an explanation to be utilized by accomplice's customers for various necessities. Venture, straightforwardness, and obligation will work on the off chance that it is maintained by an accounting system that produces information that is great and not misdirecting. Of course, the accounting system obsolete, uninformative, wrong, and beguiling, will wreck the foundations of neighborhood, straightforwardness, and obligation

Government accounting standards (SAP) are a completely essential that ought to be used as an associate so the idea of financial reports in Indonesia can be improved. Also, in the arranging of monetary rundowns, an adequate accounting system is moreover required. A palatable accounting system will result in coordinated, precise, and mindful financial activities with the objective that the ensuing quality money related reports will be influenced. A quality government financial report is an organization money related report that can meet the best quality, to be explicit appropriate, reliable, essentially indistinguishable, and legitimate.

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The objectives of the Public position's public money related organization changes are to (I) administer and manage utilizations through a Medium Articulation Use Design (MTEF); (ii) invigorate analysis instruments for spending definition through redesigned monetary arrangement and execution noticing; (iii) further foster the display the chiefs environment by smoothing out arranging rules; (iv) present stimuli for better execution the board; and (v) increase the leaders versatility to ensure execution results. The progressions rely upon a benchmarking examination of the Philippine utilize the board system inverse its connecting countries (Australia, Korea, Malaysia, New Zealand, Singapore, and Thailand) to the extent the three huge use results: staying aware of financial discipline, working with essential prioritization at the oversight level, and further developing the execution usefulness of line offices. The change program contains a couple of activities as follows:

- Sectoral spending rooftops. Six-year sectoral spending rooftops were introduced for the Monetary 2000 spending plan. These sectoral monetary plans were made with the multi-region Orchestrating Warning gatherings of the Public Financial and Improvement Authority (NEDA). These Sheets of trustees join delegates from Congress, neighborhood government, the academic local area, the private region and nongovernment affiliations. The cycle included diverse government executing associations in a participative and proactive manner.

Three-year spending baselines. The 6-year sectoral rooftops filled in as the justification for allotting resources for doing associations using a spending design approach.

- Building up evaluation instruments. In any case, secretly upheld exercises will be presented to a comparable underwriting measure that applies to those financed from new sources. Second, the show assessment will be mainstreamed. A lot of execution pointers ought to go with each new procedure or adventures that are submitted to NEDA (Public Monetary and Advancement Authority, or DBM. (Branch of Financial plan and The executives). An authoritative objective is to develop an evaluation culture.
- Further creating government accounting and inside control. Taking on private region accounting and declaring practices, for instance, full assembling accounting will overhaul the support of accounting information. It will similarly engage legitimate respects be absolutely cost.
- Disengaging accounting and assessing limits. COA (graph of record), the Philippines' superior audit association, accepts accounting, inside control and inspecting limits in government. These groupings are confused.

Government Accounting Standards (SAP) are accounting principles applied in preparing and presenting government spending outlines. Thusly, SAP is a need that has legal force with a ultimate objective to chip away at the idea of government financial reports in Indonesia, with chipping away at the idea of government money related reports will additionally foster extraordinary organization so it influences achieving affordable improvement targets. Extraordinary Organization is described as a kind of good organization via doing trustworthy progression the board and as per capable fame based guidelines, avoiding misallocation of hypothesis saves, hindering pollution, and executing spending discipline

The three basic norms fundamental the execution of good organization are collaboration, straightforwardness, and obligation. To run well, extraordinary organization is maintained by three standard sections, specifically the public position, the private region, and the neighborhood. These three sections have an amazingly great correspondence with one another. The public power region has an impact as a regulator that oversees so current resources can be allotted decently preferably. The private region accepts a section in examining and offering added advantage to resources so they can be eaten up/had a great time by the neighborhood. On the other hand, society as the rule

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client of public items expects that current resources can be procured adequately and at sensible expenses.

Accounting is immovably related to the three principal guidelines of good organization. Accounting is essentially the course of productively recording financial trades that lead to offering an explanation to be utilized by accomplice's customers for various necessities. Interest, straightforwardness, and obligation will work on in the event that it is maintained by an accounting structure that produces information that is helpful and not misleading. Of course, the accounting structure old, uninformative, wrong, and misdirecting, will demolish the foundations of neighborhood, straightforwardness, and obligation

Government accounting standards (SAP) are an out and out essential that ought to be used as an assistant so the idea of financial reports in Indonesia can be improved. Likewise, in the arranging of spending rundowns, an adequate accounting structure is also required. An adequate accounting system will result in coordinated, accurate, and capable financial activities with the objective that the ensuing quality money related reports will be influenced. A quality government money related report is an organization financial report that can meet the best quality, explicitly significant, strong, comparable, and reasonable.

The public position accounting system limits as a progressive subsystem that works with control by giving a record of government execution. The degree of the public power accounting structure fuses accounting system draws near, accounting frameworks, HR, and information development.

A critical change in the state finance region generally speaking and in the public power accounting system region, explicitly, is that three heaps of order have been organized, specifically Law no. 17 of 2004 concerning State Cash, Law no. 1 of 2004 concerning the State Vault, and Law no. 15 of 2004 concerning Survey of Obligation and The leaders of State Records. Regardless the three laws, there is furthermore Law no. 22 of 1999 concerning Common Government which was revised into Law no. 32 of 2004, and Law no. 25 concerning the Money related Balance of the Central and Neighborhood Governments, which was changed into Law no. 33 of 2004. Close by changes in the field of state reserves, changes have been made in the field of government accounting structures.

Informal law Number 24 of 2005 coordinates Government Accounting Rules reliant upon a cash premise and considering a cash to social affair premise. Informal law Number 71 of 2010 coordinates Government Accounting Standards on a gathering premise. Meanwhile, The Rule of Home Endeavor Minister (Permendagri) Number 64 of 2013 concerning the use of social event based SAP to local governments. The ideal change in the better approach to manage state finance, particularly government accounting as a part of reiterating the public power and new open organization, is a shift from cash-based accounting to social event based accounting to get supportive money related information. Amassing based accounting basically adds to chipping away at the idea of dynamic for the capability and feasibility of public spending through precise and clear financial information, similarly as growing the assignment of resources by exhorting the degree in regards to the costs achieved from a game plan of a program.

A couple of huge components that are driving the speedy advancement of government accounting improvement in Indonesia include: (1), the approval of three heaps of laws supervising State reserves. Article 32 (1) of Law no. 17 of 2003 concerning State Cash orders that the obligation report for the execution of the State Spending plan (APBN)/Regional Government Spending plan (APBD) is as financial reports that are prepared and presented according to government accounting standards. (2) The request for a law on common government and a law on the

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amicability among central and regional government accounts. Article 184 entry (1) of Law no. 32 of 2004 concerning Regional Government communicates that spending reports are prepared and presented according to Government Accounting Standards determined by Informal laws

Government is a fundamental compiler and customer at the same time roused by the presence of a trustworthy government accounting. With the presentation of three state financial packages and related laws with adjacent governments to invigorate government associations, both central and regions to genuinely prepare resources for the development and arranging of government financial reports.

The social class through NGOs and people's representatives in the Spot of Specialists (DPR/Dewan Perwakilan Rakyat), Regional Representative Board (DPD/Dewan Perwakilan Daerah), and Common Spot of Specialists (DPRD/Dewan Perwakilan Rakyat Daerah) additionally center around the demonstration of good organization in government in Indonesia. The foundation of laws concerning three money related groups state and neighborhood government is an impression of the powerful responsibility of people's agents in the DPR. Additionally, obligation regarding execution The State Monetary arrangement (APBN)/Commonplace Government Monetary arrangement (APBD) requires underwriting from the Spot of Specialists (DPR), and Neighborhood Spot of Representatives (DPRD) DPR/DPRD.

Thought from the private region may not be astoundingly enormous in light of the fact that the accounting government doesn't directly influence the activities of region private. Nevertheless, the usage of information advancement and systems improvement accounting based information will enable some business performers in the private region to take advantage of the benefits.

Law no. 17 of 2003 and Law no. 15 of 2004 states that the obligation regarding the execution of The State Monetary arrangement (APBN/Anggaran Pendapatan Belanja Nasional)/Regional Government Spending plan (APBD) is investigated by the (Transcendent Survey Office) BPK.. To give an appraisal, (Transcendent Survey Association) BPK requires an accounting standard overall recognized organization. Government Internal Regulatory Mechanical get together (APIP) which fuses Typical Inside Audit Office Bawasda, Inspector General, and Proof of Motorized Vehicle Ownership (BPKP/Badan Pengawasan Keuangan dan Pembangunan) is the public power's inside evaluator whose work is to help pioneers in understanding a good inward control system to help execution improvement of government associations while thwarting contamination and corruption practices. Accounting government is immovably related and influences within control structure so inside auditors certainly should have the limit in the field of government accounting so they can expect a section in engaging the execution of government accounting that is being made.

To help the compelling utilization of government accounting, it is a significant approach (1), staying aware of the power of progress with the declaration of three heaps of laws in the field of state finance and in the field of the neighborhood government, (2), working with the usage of government accounting, (3), engaging the commitment of schools and guidance and planning establishments ought to be encouraged to set up an instructive arrangement and outline according to enhancements in the field of government accounting, (4), cultivate full assembling based accounting as shown by the request for Law no. 17 of 2003.

## CONCLUSION

Based on the results of the discussion above, the conclusions obtained are as follows:

1. The government has prepared financial statements in accordance with Law Number 17 of 2003 which refers to Government Accounting Standards (SAP). A significant change from government accounting in Indonesia is from cash-based accounting to cash-based accounting towards accruals (cash toward accruals).
2. Public sector accounting reform, which in this case is meant is government accounting reform in Indonesia caused by external and internal influences. External factors are caused by the strong influence of globalization.
3. Public sector accounting reforms in Indonesia are changing single entry to double entry bookkeeping and changing the basis of cash-based accounting to accrual-based.
4. These changes do not contribute significantly to the transparency, efficiency, and effectiveness of the organization.
5. One of the principal features of accounting in the 21st century is harmonisation and standardisation.
6. Accounting reform has to do with regional autonomy. This regional autonomy is one part of the changing global dynamics.

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