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THE IMPLEMENTATION OF ACCRUAL ACCOUNTING IN HIGHER EDUCATION INSTITUTION: A MULTIPLE CASE STUDY OF STATE ISLAMIC UNIVERSITIES

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Abstract. This study aims to determine the implementation of accrual accounting in State Islamic University, focus on the process of preparation of the financial statements: definition, recognition, measurement, recording, presentation, and disclosure. This qualitative research with multiple case study approaches takes the two sites of State Islamic University (UIN) with public service status (BLU). The research data are obtained through an interview, observation, and documentation that analyzed by content analysis. The results showed that UIN is still not yet applying accrual accounting thoroughly. The definition and measurement are following the Government Accounting Standards (SAP) but not under Financial Accounting Standards (SAK). The financial statements presented by SAP and SAK. The recognition, recording, and disclosure are still not accrual-based for most transactions. There are obstacles in its implementation: competence inadequacy of human resources, require a support system of integrated accounting, coordination inadequacy, and leadership commitment. The use of technology must be balanced with competent human resources so that accrual accounting can be implemented properly. The results of this research have implications for the need to increase human resource capacity, especially understanding of accrual accounting at state Islamic universities.

Keywords: Accrual Accounting; Financial Statement; Higher Education; Implementation; State Islamic University

A. INTRODUCTION

After the monetary crisis and politics of 1998, reforms of the political and economic spheres are an essential measurement. Financial reforms of the state are made to improve the quality of performance, accountability, and transparency. Such reforms were realized through the issuance of 3 acts (Undang-Undang/UU) that regulate state finance in Indonesia, one of UU No. 17, the year 2013, which regulates State Finance. Based on the UU, the Government Regulation (Peraturan Pemerintah/PP) No. 71, the year 2010 concerning the Government Accounting Standards was issued, a set of technical rules related to preparing the financial statements. The PP requires government agencies in Indonesia to use accrual accounting no later than five years after the publication of the rules. In order to manifest the financial reports that are accountable, it demands the Government to draw up and present its published financial statements following the Government Accounting Standards (Standar Akuntansi Pemerintahan/ SAP). The SAP No. 01 mentions that the Presentation of the Government's financial statements aims to increase financial statements' comparability and present

information related to financial position, budget realization, cash flow, and financial performance of the Government.

Research on the public accounting sector is an interesting topic to be researched in the future. One of the themes that have many opportunities to be researched is implementing IPSAS in public sector organizations worldwide (Schmidhuber & Hofmann, 2020). Research in Indonesia regarding the implementation of accrual accounting is done after the issuance of Finance Minister Regulation (Peraturan Menteri Keuangan/ PMK) 222 the year 2016, which provides guidelines for government units in preparing financial reports by using accounting software specifically. The use of accounting software does not necessarily provide solutions for government agencies to apply accrual accounting in preparing its financial statements. This condition is proved in the previous researches where many government agencies are yet to implement accrual accounting fully (Djaddang & Kusumawardhani, 2019; Husain et al., 2017; Syarienda et al., 2019; Sari et al., 2017; Savitri, 2018; Herwiyanti et al., 2017). Human resources' ability is still the most significant obstacle and the many factors that affect it.

Meanwhile, the previous research results provide results that the educational institution is not yet applying accrual accounting fully (Ariyati et al., 2016; Wibowo & Varikha, 2018; Miraj & Wang, 2019; Sulistiani, 2019). The studies above confirm that the adoption of the government accounting standards by accrual basis in Indonesia is still not in line with expectations. Research on the implementation of accrual accounting has been widely studied in the Government unit, but it rarely examines its application in the University environment, especially in the College of Islamic Religious Affairs (Perguruan Tinggi Keagamaan Islam Negeri/ PTKIN).

There are three types of status in state universities (Perguruan Tinggi Negeri/ PTN), namely: the State Universities Incorporated (Perguruan Tinggi Negeri Berbadan Hukum/ PTN BH), Public Universities in Public Service Agency (Perguruan Tinggi Negeri Badan Layanan Umum/ PTN BLU), and State Universities in Unit of Work (Perguruan Tinggi Negeri Satuan Kerja/ PTN Satker). This study focused on the PTN BLU under the Ministry of Religious Affairs, known by the name of State Islamic University (Universitas Islam Negeri/ UIN). In preparing its financial statements, the UIN should apply the method of accrual basis under PP No. 71 the year 2010. Besides, government institution with BLU's status has additional rules of its own that are set in the Statement of Government Accounting Standards (Pernyataan Standar Akuntansi Pemerintahan/ PSAP) No. 13 the year 2010. Meanwhile, the preparation of financial reports is tailored to SAP and Financial Accounting Standards (Standar Akuntansi Keuangan/ SAK). This study uses two research sites in the category of the top 5 UIN in Indonesia and received an award as the best manager of the BLU. This college can become a representative in demonstrating the implementation of accrual accounting in PTKIN with BLU Status in Indonesia. In this research, the implementation of accrual accounting is focused on preparing financial statements, which includes the definition, recognition, measurement, recording, Presentation, and disclosure.

B. LITERATURE REVIEW

The Ministry of Finance requires a vital role of UAPA (the Accounting Unit of the Budget Users) to cope with the challenges of change to implement the Accrual basis of accounting. Although it has reached the Unqualified (Audit Opinion), it still has not fully realized compliance to run accrual-based accounting. As the effort for the implementation of accrual-based accounting in the Ministry of Finance, it is suggested to present more steps and changes such as training for the improvement of human resources, improvement of SAIBA (Sistem Akuntansi Instansi Berbasis Akrual) and SIMAK BMN (Sistem Informasi Manajemen dan Akuntansi Barang Milik Negara), improvement of the

management of inventory, fixed assets and receivable accounts, a strong commitment from the leadership and understanding the technical implementation as well as the maximization of the role of Internal Auditor (Djaddang & Kusumawardhani, 2019).

In implementing the preparation of financial statements, RSTN Boalemo District is based on two standards based on the SAK and SAP, supported by Regulations, policies, programs, procedures, and good governance. Furthermore, the constraints encountered in the implementation of the preparation of the financial report based on SAK and SAP includes aspects of Resources that consist of 1) inadequate human resources, 2) unoptimized utilization of SIA BLUD, 3) manually-executed preparation of financial statements, 4) inadequate completeness of the supporting documents and 5) low aspects of information communication. It needs an increase in HR (Honorarium), improvement of the accounting system and coordination among the departments (Husain et al., 2017)

The power of which the Government of the city "S" is owned in applying accrual accounting is the average young age of the employees, the high PAD (Pendapatan Asli Daerah), and the leadership's outstanding commitment. The disadvantages are the quality and quantity of human resources, which are still lacking, the quality of information technology is still low, and the lack of employees' development program. The opportunities that they have are the sheer number of universities, the high commitment from the external party, and the central Government. The threat is the inadequacy coordination among agencies, the high number of SKPD (Satuan Kerja Perangkat Daerah), and a vast territory. In implementing the strategy of implementing accrual accounting, the "S" city Government can use the analysis of EFAS (External Factors Analysis Summary) and IFAS (Internal Factors Analysis Summary), as it can give the picture as a whole to the strategic factors in the internal and external environment to the organization (Asfiansyah, 2015).

In implementing accrual-based SAP, The Government of Tomohon City has been carrying out various training. This policy is supported by the existence of government regulations requiring all local authorities to implement accrual-based accounting. Furthermore, the Government of Tomohon City should examine more accounting policy and accounting systems in implementing accrual-based SAP. F, the urgency for developing an understanding of the financial management of the City government of Tomohon for accrual-based SAP. For example, socialization in the form of seminars or discussion with government officials and conducted training related to the accrual-based SAP. (Lamonisi, 2016)

The implementation of accrual-based accounting in the Local Government District of Central Aceh has been supported by the law/regulation of the Regent of Central Aceh regarding the accounting policies and SAP system procedures of Central Aceh District. It is followed by socialization at the beginning of accrual-based accounting, supported by information technology. The problem faced is the human resources are inadequate both in terms of experience or educational background. Strategic steps have been taken to overcome these problems is through (1) special training, (2) funding/costs that are already budgeted, and (3) supporting technology and information systems (Syarienda et al., 2019).

RSUD (Rumah Sakit Umum Daerah) Kardinah was ready and carried out an accrual-based SAP. It is judged from some parameters such as the level of implementation of PP 71 2010, the readiness of human resources, organizational commitment, communication, quality of accounting information systems, financial reporting quality, readiness, infrastructure, and consultant support on implementing the accrual basis of accounting. Nevertheless, it still needs to continually improve the regulations at the technical level in facing the changes to the regulations regarding the accrual basis. It is required to increase the HR, improve the SIA (Sistem Informasi Akuntansi), and commit the leadership (Sari et al., 2017).

Implementation of accrual-based accounting in the Government of the Province of Hastinapura involves integrating accrual-based accounting practices in the scope of the policy-setting, competence development, finance management, information technology systems, and support systems for evaluation and control. The impact of the implementation of accrual-based accounting in the Government of the Province of Hastinapura occurs not just on the technique of reporting financial transactions but also on changes in work patterns and the way of thinking of the finance manager. The understanding of human resources and the leadership of accrual accounting need to be improved, good communication between sections as well as the needs of good planning (Savitri, 2018).

The leadership and the board of SKPD commit to the implementation of accrual-based SAP. A set of regulations and policies has also been created, socialized, and implemented. The management of human resources has carried out socialization and training for SKPD financial management. In contrast, the management of the information technology Government of Jombang Regency has been working with BPKP (Badan Pengawasan Keuangan dan Pembangunan) to provide SIMDA (Sistem Informasi Manajemen Daerah) financial applications. An improvement of SIMDA network connectivity, an increase in the ability to understand accrual accounting, the definition of the accrual, and the ability to analyze and understand the accrual accounting issues are required (Satrio et al., 2016).

The application of accounting accrual basis of accounting must be made carefully, with thorough preparation and structured related regulations, systems, and human resources. Implementation of accrual-based SAP of accounting will have an impact on the change of regulatory implementation and accounting system and must be supported with the capacity and capability of human resources. The application of accrual accounting in Indonesia is started in 2001 with the issuance of MAKUDA (Manual Administrasi Keuangan Daerah). The official Government issued LAW No. 17 the Year 2003 regarding state finance. Moreover, in the year 2004 UU No. 1, about country treasury was issued. PP 24, the year 2005 regarding government accounting standards, was released in 2005. Also, UU number 41 on the State Budget and Expenditure (Anggaran Pendapatan dan Belanja Negara/ APBN) budget year 2009, which reinforces that the Government has been trying to implement accrual accounting in Indonesia, was issued in 2008. The next year, 2010, PP 71 about the SAP that set SAP with the accrual basis of accounting starting in 2015 was released (Zelmiyanti, 2015).

The results showed that the use of the SAIBA application does not affect the implementation of accrual-based accounting. These studies' results are due to the lack of operator knowledge about preparing journal adjustments and the development of SAIBA applications that do not involve the user. Another finding is that the training of accounting affects the implementation of accrual-based accounting. Organizational culture affects the implementation of accrual-based accounting. Implementation of accrual-based accounting has implications on the quality of Financial Report of Line Ministries (Laporan Keuangan Kementrian Lembaga/ LKKL). The better implementation of accrual-based accounting, then further improve the quality of LKKL (Najati et al., 2016)

In general, the Inspectorate General's readiness in implementing a system of accrual accounting has been good, ranging from aspects of communication, resources, organizational commitment, and bureaucratic structure. The accrual accounting system's application in the inspectorate general of the ministry of finance has been made with high satisfactory, as indicated by the value of 93.40%. There are problems in the recognition stage on the majority of accounts because of inadequate "SAIBA" application, and it can not accommodate the recording of transactions at the time of the rights acceptance or obligation rises. The unsuitability of the process of recognition occurs because of the lack of competence in human resources (Herwiyanti et al., 2017).

C. METHODS

This qualitative research uses the case study method from 2 the objects of study (multiple cases). According to Gillham (2000), qualitative research data can include documents, notes, interviews, observation, and artifacts. This study employs the method of structured observation data collection (*detached observation*). Structured observation was done by looking directly at the process of preparation of financial statements in PTKIN under the Ministry of Religious Affairs with the status of BLU. Participant observation was done for identifying attitudes, actions, and habits that were carried out related to the recognition, measurement, recording, presentation, and financial reporting. This research due on January 2023 in two PTKIN. Structured and unstructured interviews are also done in this study. Firstly, a list of questions that asked to the critical persons prepared, then the next question evolved based on the field's needs. The interviews were conducted for the chairman of the SPI, the head of the finance section, the accounting section, and the operator to prepare financial statements application in UIN. Interviews were conducted directly and also through the use of Whatsapp social media. Furthermore, the documentation of evidence of accounting transactions, BKU (Buku Kas Umum), journal books, general ledgers, and financial statements were observed. Such evidence can only be observed, not to be copied, so this was a limitation in this study.

This research's validity and reliability test were done using triangulation techniques that confirm each data collection technique to test the truth and validity of the data. In this case study, the research process using the model of Yin (2003), which begins by defining and designing research. The next step was data preparation, collection, and analysis. The last stage was data analysis and conclusion obtained from interviews, observation, and documentation, then analyzed using content analysis that subsequently inputs the table. The table results of these studies were classified based on the process of preparation of the financial report that consists of definition, recognition, measurement, recording, presentation, and disclosure.

D. RESULT & DISCUSSION

Based on the interview results, observation and documentation indicate that the second UIN does not fully implement accrual accounting. The result of this research regarding account definitions are shown in table 1 below:

Table 1. The Results of Interviews Regarding Definition

Num	Account	UIN A	UIN B
1	Inventory	According to SAP and SAK	According to SAP and SAK
2	Investation	According to SAP and SAK	According to SAP and SAK
3	Fixed Asset	According to SAP and SAK	According to SAP and SAK
4	Liabilities	According to SAP and SAK	According to SAP and SAK
5	Revenue	According to SAP and SAK	According to SAP and SAK
6	Expense	According to SAP and SAK	According to SAP and SAK

Source: interview results

Based on the table 1, indicates that both of UIN defines the different account / an existing account in the financial statements. Although it is not entirely mentioned the definition existing in the SAP or SAK, the definition given has reflected their understanding in distinguishing the existing different types of accounts. It cannot be separated from the competence of the respondents who answered this question. The higher the competence, the higher his understanding of the definition of account.

"We do not know the definition of each account both in the SAP or SAK. Otherwise, we can understand and distinguish between the name from one account to another in the outline. Regarding the details or the classification of each account, they can also be customized to every unit. The SAIBA application is already specified to the account, which is difficult to add another account since it must go through the operator center. Meanwhile, SAK is more flexible because it uses excel in preparing its financial statements."

Table 2. The Results of Interviews Regarding Recognition

Num	Account	UIN A	UIN B
1	Inventory	cash basis	cash basis
2	Investation	cash basis	cash basis
3	Fixed Asset	cash basis	accrual basis
4	Liabilities	accrual basis	accrual basis
5	Revenue	cash basis	cash basis and accrual basis
6	Expense	cash basis and accrual basis	cash basis and accrual basis

Source: interview results

Based on the interview results shown in the table 2, it can be concluded that many parties use the cash basis method in terms of recognition. Recognition is critical to distinguish whether a transaction is recognized when incurred (accrual basis) or recognized when cash is received or paid (cash basis). The data above shows that only the civil servants' salaries in December were recorded using an accrual basis. After being asked more about the reasons, the operator of SAIBA and SAK claimed that the valid data for the existing burden was merely to load civil servants' salaries. It is based on the results of the following interview:

"We acknowledge that accrued expenses are specially prepared for civil servants' salaries because the data is the most valid one. In comparison, we cannot get the other from the other parts, so we have not dared to do a journal/ recording. For accrual, income is usually just for revenue for the service of education, which we note by a planned income that has been previously set. While other non-tax revenues (Non-tax State Income) are not yet noted into the accrual basis because the data is uncertain."

Table 3. The Results of Interviews Regarding Measurement

Num	Account	UIN A	UIN B
1	Inventory	Historical cost	Historical cost
2	Investation	Historical cost	Historical cost
3	Fixed Asset	Historical cost & Fair value	Historical cost & Fair value
4	Liabilities	Nominal value	Nominal value
5	Revenue	Gross price	Gross price
6	Expense	Historical cost	Historical cost

Source: interview results

Based on the table 3, the entire transaction conducted at UIN is measured using historical cost, except for the transaction grants, where no cash is issued, so the transaction is recorded at the asset's fair value. It is already following the SAP, but based on SAK, transactions should be recorded based

on the fair value of the transaction's time in normal conditions. The reason for it is described based on the results of interviews with operators of SAK below:

“We have not been able to do the revaluation of our assets and liabilities because as a government unit, only KPKNL (Kantor Pelayanan Kekayaan Negara dan Lelang) have the authority to perform the appraisal, while they do not regularly conduct the appraisal in this university every year.”

Table 4. The Results of Interviews Regarding Recording

Num	Account	UIN A	UIN B
1	Inventory	cash basis	cash basis
2	Investation	cash basis	cash basis
3	Fixed Asset	cash basis	cash basis
4	Liabilities	accrual basis	accrual basis
5	Revenue	cash basis	accrual basis & cash basis
6	Expense	cash basis	cash basis

Source: interview results

Based on table 4, it is not much different from recognition because their record is according to when a transaction is recognized. Therefore, as in item of recognition, most transactions are still recorded on a cash basis instead of an accrual basis. The reason was the same. It is because of the difficulty in obtaining data related to the accrual basis, as shown in the interview here:

"Every transaction is recorded in the application SAIBA according to SAP. These applications will continue the process for posting to the general ledger and financial reports automatically. The completed recording, as in recognition, are the majority still cash-based. It is supposed to use accounting's accrual basis, but still many obstacles internally, the same as constraints during recognition. The appropriate SAK is still recorded in the application using excel."

Table 5 . The Results of Interviews Regarding Presentation

Num	Account	UIN A	UIN B
1	Inventory	According to SAP and SAK	According to SAP and SAK
2	Investation	According to SAP and SAK	According to SAP and SAK
3	Fixed Asset	According to SAP and SAK	According to SAP and SAK
4	Liabilities	According to SAP and SAK	According to SAP and SAK
5	Revenue	According to SAP and SAK	According to SAP and SAK
6	Expense	According to SAP and SAK	According to SAP and SAK

Source: interview results

As presented in the table 5, the second UIN has presented its financial statements under SAP and SAK. It is facilitated with the application of SAIBA made by the ministry of finance, which is mandatory to be applied by all government work units. Similar to accounting software in general, operators only need to do a journal based on evidence of the transaction only. Furthermore, the complete financial report could have been produced automatically by the application. However, the operator's difficulty is doing a journal adjustment and journal correction because they have to have supporting evidence. It is based on the results of the following interview:

"Presentation of financial statements here must have been following the SAP because we use the based accrual SAIBA under SAP. However, the difficulty we currently face is doing a journal adjustment and journal correction because there must be supporting evidence. If depreciation of fixed assets is automatically done, but for recognizing the load equipment, the load losses of receivables, accrued expenses, accrual incomes, and others, we face the difficulty of obtaining the

supporting data. For the journal correction, until recently, we have not dared to do so, though sometimes there are transactions that must be corrected. We fear being wrong because the journal adjustment and journal correction are a new thing for us, while there is no recording of this on a cash basis."

Table 6. The Results of Interviews Regarding Disclosure

Num	Account	UIN A	UIN B
1	Inventory	Not complete	Not complete
2	Investation	Not complete	Not complete
3	Fixed Asset	Not complete	Not complete
4	Liabilities	Not complete	Not complete
5	Revenue	Not complete	Not complete
6	Expense	Not complete	Not complete

Source: interview results

Based on the table 6, the disclosure providing the results that most of the accounts have not been disclosed fully in the CALK (Catatan Atas Laporan Keuangan). It is also caused by the lack of competence of human resources to draw up the financial statements. The results of the interviews as follow:

"The disclosure of each account in the financial statements, we usually input it in the CALK. Which is exposed is something created earlier; if it was not completed, we do not know. Training and the accounting staff's certification are essential to upgrade our knowledge and our understanding of accounting. Moreover, accounting science is very dynamic, and every year there must be change, for we are whose educational background is not accounting. It is challenging to follow."

The interview results with the head of finance of UIN B on the implementation of accrual accounting can be presented as follows:

"We have not implemented accrual accounting fully due to the application of accounting of the central ministry of finance is not capable of accommodating it. It requires a fully integrated accounting system to acquire data in real-time so that accrual revenue and expense recognition can be done. Besides, it is also the competence of human resources, and coordination among the parts lacks so constrained in applying the full accrual accounting."

The chairman of the SPI (Satuan Pengawasan Internal) in UIN A explained the adoption of accrual accounting over there as follows:

"In general, we have been applying accrual accounting, but still not fully. There are some difficulties in obtaining information to be able to apply accrual accounting completely. The accounting staff and operators of our application's ability are still lacking, not many who have an educational background in the field of Accounting. Besides, the accounting system on our internal University seems to need to be repaired to be able to apply accrual accounting completely."

Based on the observation results, it shows that UIN B indeed has to implement accrual accounting on some transactions, but currently, not everything is recorded by the method of accrual basis. Evidence of transactions is started from the documents filed by the KDP (Commitment Maker Officials) of each Faculty/ Unit/ Institute and then proceeded to the verification to check the submission completeness of the funds' disbursement. After that, to the treasurer to submit its SP2D (Surat Perintah Pencairan Dana) to the KPPN (Kantor Pelayanan Perbendaharaan Negara). After SP2D is issued, the check is cashed or transferred right to the supplier, then handed over to the

operator SAIBA to do the journal. SAIBA and SAK operators coordinate with each other in preparing its financial statements; it is a requirement as the unit of work with BLU status. Also, there is an inventory operator recording inventory at the faculty and university levels. Also, there is an operator SIMAK BMN specifically note the capital expenditure undertaken by the UIN.

While based on the documentation shown by UIN B, it shows that BKU has been compiled and made by the treasurer either in the faculty and university level. M, the book journals and ledgers are also produced from the application of accounting SAIBA by SAP and which is under SAK employs excel-based performance in the preparation of its financial statements. UIN B has been drawing up financial reports according to the accrual-based SAP in the Presentation of their Operational Report and Statement of Changes in Equity. However, in terms of recognition and recording, in the process of accounting, they are currently not necessarily using the accrual basis of accounting.

The results of this study show that the application of SAIBA does not necessarily make the UIN can apply accrual accounting thoroughly. It was not under previous research which gives results which more focused on the stability of the application and in compliance with the existing procedures in PMK 270/PMK-.05/2014 (Djaddang & Kusumawardhani, 2019). Some Universities in Indonesia have been successfully preparing accrual-based financial statements since in 2017 along with the issuance of PMK No. 222 the year 2016, which gives guidelines for the preparation of the financial statements by using the SAIBA app (Wibowo & Varikha, 2018; Yunita, Lewis, Kusmilawaty, 2019). However, this study's results support the results of other studies, which mention that the use of the SAIBA application does not affect the implementation of accrual-based accounting. This result is due to the lack of operator knowledge on preparing journal adjustments and the development of SAIBA applications that do not involve the user (Najati et al., 2016). Research conducted previously using the basis of PMK No. 76 the year 2008 there are obstacles in the process of implementation, resources, and fittings that do not support and weak supervision on the process (Ariyati et al., 2016). The previous research shows the inconsistency of the results in the application of accrual accounting in government agencies. Accounting training and organizational culture influence the implementation of accrual-based accounting (Zawitri et al., 2015).

The preparation of the financial statements to accrual basis in Indonesia is carried out due to the global pressure from the World Bank and IPSAS (International Public Sector Accounting Standard) (Jayasinghe et al., 2015) in addition to the reform of the accounting that is done in developed Countries (Harun et al., 2020). The adaptation of IPSAS in Indonesia is carried out by adopting a portion of IPSAS before it will be fully implemented. The success of the reform of financial management depends on the Government's assertiveness in its implementation (Harun et al., 2015). However, this study's results do not correspond with the research in South Africa, which is still very slow in responding to changes in the new system by using the method of accrual basis (van Wyk, 2019).

The implementation of accrual accounting is not an easy process. It needs no sacrifice in terms of time and cost, especially if the transformation process was still running and not yet expired, it will provide continuous improvement. Besides, the cost of the audit in the UIN is also increased with a change in the accounting methods with an accrual basis, and it also became the findings of other researchers (Jayasinghe et al., 2015; Botica Redmayne et al., 2019). The reform of financial governance to use accounting accruals that occur on the UIN currently requires the efficiency improvement, which is in line with previous research (Bakkelund et al., 2018; Ntim et al., 2017; Dixon & Coy, 2007). Nevertheless, once there is a commitment to transformation in this UIN, the changes that occur relatively quickly and the financial reporting is useful in providing real-time financial information. It was not following research conducted by (van Wyk, 2019).

Although both UIN obtains the opinion of "reasonable" or "unqualified" on the audit of its financial statements, the application of accrual basis accounting is limited to only the production of financial statements. While the process itself is not based on an accrual basis, even after four years of its implementation requirement. This result is in line with other previous studies where the technical problems encountered in fully accrual accounting are not appropriate assessments and the shortage of qualified staff (Yuliati et al., 2019). Other obstacles that the accrual accounting information system is not applied fully; it is not integrated with the planning and subsystem assets, understanding that low. The number of employees with less education on accounting, disclosure in the financial statements are not entirely conducted, not presented in a complete and valid form, the regulations which have not set the use of the information in the financial statements, the low commitment of the executive and legislative branches and understanding on the use of financial statement information for decision making (Efendi et al., 2018).

This study provides an overview of that technology that has been applied in the preparation of the financial statements is not enough to be able to implement accrual accounting as a whole. The most important thing that must be prepared in advance is the ability of human resources. It is also found in the previous study where a background of education, leadership, experience using the accrual basis of accounting, complexity, and richness of regional governments has a positive effect on the application of accrual-based Government Accounting Standard, which then affects the performance of local Government. On the contrary, the application of accrual-based Government Accounting Standard and local government spending harms the local Government's financial performance (Pramudiati & Siregar, 2018). The application of accrual-based Government Accounting Standard mediates the influence of background education, leadership, experience using the accrual basis of accounting, and the richness of the regional Government on the financial performance of local Government Based on the results of the above studies, it provides empirical evidence that PTKIN with BLU status is not yet applying accrual accounting thoroughly.

Many factors that cause these things to happen. Based on previous research, 15 factors affect the implementation of accrual-based IPSAS. Such factors are staff experience, understanding, skills, training needs in-house, the involvement of professional accountants, expectations for business opportunities in the future, the publication of financial reports in a standard format, sanctions by regulatory authorities, pressure from development partners and adequate policy implementation (K. Matekele & V. Komba, 2020). An essential factor in the success of accrual accounting is the provision of adequate resources, such as system information technology (IT), that provides accounting information that is easily accessible and accurate (Hasan et al., 2013).

E. CONCLUSION

Based on the results of the above studies, provide results that the two PTKIN with BLU status where the reseach done are still not yet necessarily applying accrual accounting. The accounts' definition is not as complete as that in SAP and SAK, but it already shows the understanding of the differences. In terms of recognition, the majority is currently using a cash basis, and only a small fraction of transactions are recorded based on accrual. Such recognition will automatically be associated with the results of a similar recording. Namely, the majority is done by using the cash basis method. The result is that the measurement of UIN is still using the price of the acquisition, following the SAP, but it is not under SAK. The financial statements in UIN have been presented by SAP and SAK. This research result was aided with the accounting application of the ministry of finance. While the disclosure has not been made entirely, there is already disclosure recorded in the CALK (financial report notes).

There are some obstacles in the implementation of accrual accounting in the educational institution status of BLU. The competence of human resources become crucial things that must be considered, because of the lack of understanding of accrual accounting makes the accounting staff could not compile the financial statements to the accrual basis fully. Some things should also be fixed, such as the need for an integrated accounting system that can provide information in real-time, coordination of every part, and leadership commitment. Although both UIN obtains a qualified or unqualified opinion from the supreme audit Agency (BPK) and Public Accountant Office (KAP), it is currently limited to the compliance of the Presentation. There is still much to be fixed in terms of preparing financial statements following accrual basis.

This study provides implications for the Government, especially the ministry of finance, to act further for the success of the implementation of accrual accounting in all government units. For UIN, this study's results are essential for the improvement of the accounting system and the improvement of its human resources. The leadership of the UIN must have a strong commitment to being successful in applying accrual accounting, not only based on the auditor's opinion but also on the process that reflects the accrual accounting ultimately. For further research, this study's results provide evidence that there are still many problems to be explored in the unit work with public services (BLU) status, as a material of research of public sector accounting. The implementation of accrual accounting in public sector organizations in various countries is worth it to be investigated. Some countries have already successfully implemented it, but there are currently many countries that have not necessarily been successful in implementing it. Culture conditions and support from the Government make it different.

This study has limitations due to the observation that can be done just on UIN. Besides, documentation can only be observed without any attachment in this study. This problem is because the financial information is confidential for the institutions so that not all parties can access it. However, it is not under the principles of transparency that should be adopted by government units. A discussion of transparency in government units is fascinating to be studied further.

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