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Analysis of Papua Provincial Government's Implementation of Accrual-Based Local Government Financial Reporting

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KEYWORDS	ABSTRACT
<p>Keywords: education level; work experience; training; position; accrual based; financial reporting.</p> <p>Conflict of Interest Statement: The author(s) declares that the research was conducted in the absence of any commercial or financial relationships that could be construed as a potential conflict of interest.</p> <p>Copyright © 2023 AAAR. All rights reserved.</p>	<p>Purpose: This study aims to investigate the effect of education level, work experience, training, and position on the implementation of accrual-based financial reporting in the Regional Apparatus Organizations (OPDs) of Papua Province.</p> <p>Research Design and Methodology: A quantitative approach was employed, utilizing primary data collected through questionnaires from 70 financial officers across 35 operating departments (OPDs). Variables were measured with a five-point Likert scale. Data analysis involved descriptive statistics, classical assumption tests, and multiple linear regression analysis.</p> <p>Findings and Discussion: The results indicate that all four variables have a significant and positive impact on the implementation of accrual-based financial reporting. Training was found to be the most influential factor. The model accounts for 92% of the variance in the dependent variable, emphasizing the critical role of human resource quality in public sector financial reporting.</p> <p>Implications: The findings suggest the need to strengthen employee competence through targeted training, align job roles with expertise, and minimize personnel rotation. This supports better financial governance and sustained application of accrual-based reporting. Future research should investigate additional factors, including information systems, technological support, and organizational environment.</p>

Introduction

Law No. 23/2014 outlines the entitlements, powers, and responsibilities of self-governing local entities to autonomously manage their governmental affairs and ensure the welfare of local populations, as stipulated by relevant legal statutes and regulatory frameworks. Alterations significantly influence the implementation and scope of government in the government system, also affecting the local government finance system (Harahap, 2013). Every local government must possess the capacity to harness the inherent potential of their respective regions, encompassing human resources, natural resources, and well-managed financial resources. Therefore, local authorities must implement the tenets of effective governance (Sangki et al., 2017; Sonjaya & Muslim, 2023). During the COVID-19 pandemic, the Papua provincial government achieved the Unqualified Opinion (WTP) for the Regional Government Financial Report (LKPD) for the 2021 fiscal year from the Supreme Audit



Agency (BPK) of the Republic of Indonesia. This marks the eighth consecutive time the Papua provincial government has received an Unqualified Opinion (WTP) from the BPK. Achieving a willingness to pay (WTP) does not necessarily require taking notes. The BPK provides several proposals that warrant further attention and consideration. To address the identified recommendations for improvement, it is imperative to implement comprehensive training programs across all relevant levels about this issue (<http://kabarpapua.co.id>, 2021). According to Article 16, paragraph 1 of Law Number 15 of 2004, the provision of the LKPD opinion is based on four criteria: conformity with government accounting standards, adequacy of disclosure, compliance with laws and regulations, and the effectiveness of the internal control system (SPI). Based on the BPK's examination conducted by the State Financial Audit Standards (SPKN), the BPK concluded that the opinion on the LKPD of the Papua Provincial Government for 2021 is Unqualified (WTP) <https://papua-ppid.bpk.go.id/>.

Numerous studies have been conducted to identify the factors that influence the adoption of government accounting standards in preparing accrual-based financial statements within local governmental entities. The research undertaken by Setiawan (2021) examines the determinants of accrual-based SAP adoption in local governments, specifically focusing on the Application of Government Accounting Standards, Internal Control Systems, and Employee Quality and their impact on the quality of local government financial statements. Similarly, Arum's (2021) study investigates the influence of Education Level, Work Experience, and Accounting Competence on the quality of MSME financial statements in Bogor City. The assumption among users and preparers of financial statements is that switching from a cash basis to an accrual basis will result in more informative data for decision-making and entity management. According to Wiratna (2017), adopting a cash-based SAP system, as outlined in Government Regulation 71 of 2010 instead of an accruals-based system, encountered numerous challenges during the implementation process. These challenges mostly revolved around the necessity for enhanced comprehension among personnel in preparing Financial Statements. The primary issue pertains to the human resources of local governments, which necessitate enhancements in financial management. The involvement of human resources is crucial and can significantly impact the efficacy of a policy. Introducing a novel system will alter the organization's labor patterns and business processes. Resistance may emerge due to employees' familiarity and comfort with the existing conditions. Employee adoption of the new system is crucial to effectively implementing accrual-based accounting (Mahat & Ali, 2014). The application of standards in the accounting system is vital as it ensures that financial reports can be deemed of high quality, contingent upon adherence to the right accounting system during the preparation process. Triwardana (2017) asserts that a comprehensive understanding of the accounting system is necessary to prepare financial statements, as accounting functions as an information processing system that yields outputs in the form of financial statements or accounting information. Rahmawaty (2017) conducted a study to determine how the levels of education, training effectiveness, and professional backgrounds of village officials affected their understanding of village financial reports. The study's findings supported that these characteristics substantially influence the overall quality of village financial reports.

This study aimed to examine and evaluate the implementation of accrual-based financial reporting in local governments, with a specific focus on the degree of education, work experience, training of personnel, and positions within the Papua Province Regional Government's Office of the Provincial Department (OPD). The utilization of financial data derived from the accrual basis has the potential to mitigate instances of fraudulent activities in performance evaluation while concurrently facilitating the attainment of openness and accountability within the public sector. (Agustiawan & Rasmini, 2016; Sangki et al., 2017).

In this study, four hypotheses are proposed as follows:

- H₁: The level of education affects the application of accrual-based financial report preparation.
- H₂: Work experience affects the application of accrual-based financial statement preparation.
- H₃: Training affects the application of accrual-based financial statement preparation.
- H₄: Position affects the application of accrual-based financial report preparation.

Research Design and Methodology

The present study was conducted at the Regional Apparatus Organization (OPD) of the Papua Provincial Government, with the participation of civil servants from 35 OPDs within the government. These civil servants are responsible for financial management and accountability, explicitly preparing Financial Statements. The study sample consisted of 70 government servants employed in SKPKD. These civil servants were selected from 35 SKPDs, each representing two individuals. In contrast, the sample included in this study consisted of 70 public officials who were affiliated with 35 Office of Provincial Departments (OPDs) within the Papua Provincial Government. The utilized data source consists of primary data directly gathered by researchers from respondents through the implementation of a questionnaire instrument. The questionnaire includes inquiries about the respondents' data and queries derived from the indicators associated with each variable utilized in this study. This study measured each variable indicator using a five-point Likert scale with alternative responses. These alternatives were categorized as follows: "Strongly agree" (abbreviated as SS) with a score of 5, "Agree" (abbreviated as S) with a score of 4, "Disagree" (abbreviated as KS) with a score of 3, "Disagree" (abbreviated as TS) with a score of 2, and "Strongly disagree" (abbreviated as STS) with a score of 1. The acquired data will undergo analysis through multiple phases of testing. The initial step is performing a descriptive statistical analysis. The subsequent phase involves testing the research instrument to assess its validity and reliability. The third stage involves the classical assumption test, which evaluates normality, heteroscedasticity, and multicollinearity. The fourth stage of this study consists of testing all hypotheses that have been formulated. This will be accomplished through multiple regression analysis, a coefficient of determination test, a simultaneous test, and a partial test.

Table 1. Measurement Variables and Indicators

Variable	Indicator	Major Reference
Education Level	Human resource aspects Curriculum aspects Interest aspect Communication aspects Evaluation	(Roni, 2017; Supra, 2016)
Work Experience	Aspects of improving work ethic Length of work Knowledge and skill level Mastery of work and equipment	(Harlina et al., 2016; Roni, 2017)
Training	Appropriateness of training materials Appropriateness of training methods Training Instructor Delivery of training materials Training participation Mastery of training materials Motivation to attend training Support for training facilities and amenities Training socialization	(Oktavia et al., 2015; Supra, 2016)
Position	Position identification Relationship of duties and responsibilities Authority and work standards	(Jaladri & Riharjo, 2016; Langelo et al., 2015)
Implementation of Accrual Basis Financial Reporting	Presentation of financial statements based on Government Accounting Standards Process and organizational support in the implementation of accrual financial statements Presentation of financial statements on the recognition of elements in government financial accounting records	(Gamayuni & Dewi, 2018; Sulyantini & Kusmuriyanto, 2017)

Source: data primer

Findings and Discussion

Findings

From the research instrument, Descriptive statistics were obtained for the variables analyzed, namely the level of education, work experience, training, and position, with the dependent variable

being the application of financial report preparation. The results of the description analysis of Table 2 show that the average value of respondents' answers to the education level variable is 3.5170, with a standard deviation of 0.76182. The work experience variable has a mean of 3.5799 and a standard deviation of 0.76609. The training variable is 3.6390, with a standard deviation of 0.74681. The position variable equals 3.7478 with a standard deviation of 0.73377. The variable for applying accrual-based financial statement preparation is 3.6007, with a standard deviation of 0.62150.

Table 2. Descriptive Statistics

	N	Mean	Std. Deviation
Education Level	69	3.5170	0.76182
Work Experience	69	3.5799	0.76609
Training	69	3.6390	0.74681
Position	69	3.7478	0.73377
Implementation of Accrual Basis Financial Reporting	69	3.6007	0.62150
Valid N (listwise)	69		

Source: Data Processing 2022, SPSS 26.0

Validity testing is conducted using the product-moment correlation formula. At the same time, test results are considered reliable if Cronbach's alpha value is above 0.60. The validity test results show that all question items from each research variable have a product-moment correlation value or r-count value more significant than the critical value of the r-table or R-count above the R-table with $\alpha = 0.05$ (5%), and the Corrected Item-Total Correlation of each indicator is above 0.1968. It can be concluded that all research statements are valid. While the reliability test results also show that each variable has a Cronbach's Alpha value above 0.80, the statements in this questionnaire are declared reliable.

A good regression model should have a standard or near-normal data distribution. In this study, the Normal P-P Plot of the Regression standardized Residual graph was used to test the normality of the data. Based on the results of the data normality test using the regular probability plot graph test in Figure 1, it can be concluded that the data in this study has a normal distribution. The standard probability plot graph test demonstrates that the data spread along the diagonal line, indicating this. In Figure 2, the scatterplot graph suggests that the data points are spread above and below the value zero on the Y-axis. This suggests that there is no heteroscedasticity in the regression model.

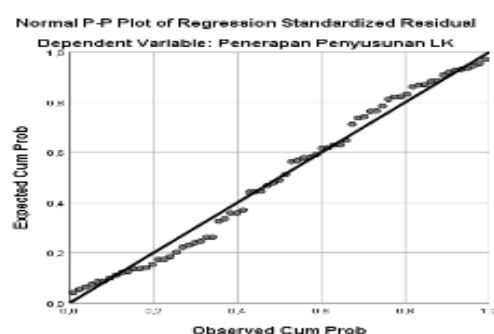


Figure 1. Normality Test Results.

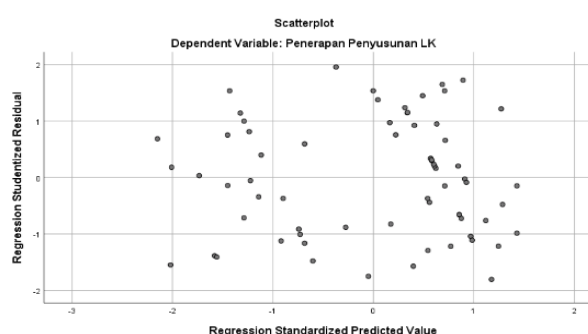


Figure 2. Heteroscedasticity Test Results.

The results of the correlation test between the independent variables in this study indicate that there is no multicollinearity problem. This test is supported by a Variance Inflating factor (VIF) value of less than ten and a Tolerance value of more than 0.1. Each independent variable used in this study does not show any symptoms of multicollinearity. The next step is to test the hypothesis after testing the classical assumptions and concluding that the model can be used for multiple linear regression analysis. The hypothesis to be tested is to analyze the effect of the independent variables on the dependent variable, both partially and simultaneously, and to test the research hypothesis stated previously.

Table 3. Multiple Linear Regression Test Results (Coefficients^a)

	Model	Unstandardized Coefficients		t	Sig.
		B	Std. Error		
1	(Constant)	,298	,138	2,164	,034
	Education Level	,443	,080	5,552	,000
	Work Experience	,463	,077	6,036	,000
	Training	,724	,031	23,649	,000
	Position	,152	,039	3,943	,000

a. Dependent Variable: Implementation of Accrual Basis Financial Reporting

The model or equation obtained, as shown in Table 3, is as follows:

$$Y = 0,298 + 0,443X_1 + 0,463X_2 + 0,724X_3 + 0,152X_4 + e$$

The impact of educational attainment on the utilization of accrual-based financial report preparation in the Office of the Provincial Government of Papua is positive and statistically significant. Therefore, we can infer that the first hypothesis is supported. Based on the findings, a positive and statistically significant relationship exists between the work experience variable and the production of accrual-based financial reports within the Office of the Provincial Government of Papua. Therefore, the Second Hypothesis is supported. The training variable exhibits a positive and statistically significant impact, making it the most influential variable in this study compared to other variables. It is also the primary variable contributing to efforts to enhance the implementation of accrual-based financial reporting. Therefore, the third hypothesis is supported. The findings indicate that the position variable has a statistically significant and positive influence on the adoption of accrual-based financial report preparation in the Office of the Provincial Government of Papua. Therefore, it can be inferred that the fourth hypothesis is supported.

The study's findings on simultaneous testing reveal a statistically significant impact on the implementation of accrual-based financial report production within the Office of the Provincial Government of Papua. The Adjusted R-squared value of 0.92 suggests that the independent variables of education level, work experience, training, and position collectively account for 92.00% of the variation in the dependent variable related to applying accrual-based financial report preparation within the Papua Provincial Government's Office of the Provincial Department (OPD). The remaining 8.00% is influenced by additional variables not accounted for in this research model, such as competence, quality of financial statements, internal control, information systems, utilization of information technology, work facilities, pay, and other factors.

Discussion

Education Level & Implementation of Accrual Basis Financial Reporting

This research's findings demonstrate a notable and favorable relationship between the educational attainment level and the adoption of accrual-based financial reporting practices in the Office of the Provincial Government of Papua. This demonstrates the significance of an employee's education in effectively implementing accrual-based financial statement preparation. A higher level of education corresponds to greater competence in comprehending the rules and regulations associated with preparing accrual-based financial statements, as per the government accounting standards applicable in the public sector. Based on the findings derived from the analysis and observations conducted in this study, it is evident that the allocation of personnel within the finance department of the Papua Provincial Government OPD is based on their scientific proficiency. Employees with a higher level of education tend to exhibit an enhanced ability to comprehend their tasks and responsibilities, enabling them to address challenges encountered when formulating regional financial reports more effectively. Employees who possess knowledge of the recording techniques associated with accrual-based accounting standards have a deeper understanding of the overall accounting process. This understanding encompasses various aspects, including journaling and preparing financial reports. These reports are prepared in accordance with the principles and standards outlined in laws and regulations governing the preparation of regional financial reports.

The findings of this study are consistent with those of Arum (2021), which demonstrate a positive correlation between the level of education and the quality of financial reports in micro, small, and medium enterprises (MSMEs) in Bogor City. Additionally, Romandhon's (2019) study reveals a significant relationship between the level of education and the comprehension of financial reports in rural areas. To enhance the implementation of accrual-based financial report preparation, it is expected that each Operational Department (OPD) within the provincial government of Papua will persistently adopt and promote the use of accrual-based SAP. This should be done in conjunction with the provision of adequate human resources possessing expertise in accounting and finance. Hence, it remains imperative to enhance HR competencies by fostering employee education, including both formal and non-formal educational initiatives, and providing employees with opportunities to pursue advanced education relevant to their respective domains and professional endeavors.

Work Experience & Implementation of Accrual Basis Financial Reporting

This study's findings suggest a statistically significant and favorable relationship between work experience and the utilization of accrual-based financial report production in the Office of the Provincial Government of Papua. Human resources can produce high-quality accrual-based financial statements due to their expertise, practical accounting experience, and adherence to sound accounting principles and standards. Employees' compilation and completion of financial reports depend on their abilities, skills, experience, and expertise. Experience is crucial in bolstering one's expertise when confronted with novel challenges in financial statement preparation. Employees with psychological immaturity may experience delays in comprehending and successfully executing new jobs. Experience is a valuable pedagogical tool that facilitates the development of behavioral maturity, comprehension, and the dissemination of knowledge. The effectiveness of local government accounting systems may be influenced by the competencies and capacities of the personnel responsible for their operation. The level of comprehension and professional background can serve as indicators of an individual's human resources competencies. PP Number 71 of 2010 and Permendagri Number 64 of 2013 were enacted to promote accountability and transparency in the management of government finances. Governmental regulations mandate the utilization of the accrual basis in preparing financial statements. The process of generating financial statements is intricately linked to both human resource management and accounting systems. The integration of human resources and accounting systems is imperative due to the interdependence between these two functions, as human resources play an active role in the effective execution of accounting operations. Using the accrual basis in formulating financial statements for local governments necessitates the presence of capable personnel possessing relevant expertise and comprehension in alignment with the specific roles essential for implementing local government accounting standards, hence ensuring the production of high-quality financial reports.

To effectively adopt accrual-based government accounting standards in the Office of the Provincial Governor (OPD) environment of the Papua Provincial Government, it is necessary to adhere to Minister of Home Affairs Regulation Number 64 of 2013 as a standard operating procedure (SOP) for working on and preparing reports applicable to all regional apparatus organizations in Papua Province. The successful implementation of accrual-based Government Accounting Standards (SAP) with a high level of presentation quality will impact the Supreme Audit Agency (BPK) assessment regarding the Regional Financial Management Report. The competence of human resources plays a crucial role in facilitating effective and accurate regional financial management. This entails possessing the necessary skills and experience and being supported by adequate work facilities and equipment, such as personal computers and specialized applications designed to assist in regional financial management. The findings of this study provide corroborating evidence for the findings of prior research conducted by Arum and Nuraini (2021), which demonstrated a positive association between work experience and the quality of financial reports in micro, small, and medium enterprises (MSMEs) in Bogor City. Additionally, the study aligns with the research conducted by Romandhon (2019), which established a significant relationship between work experience and comprehension of financial reports in village settings. The Papua provincial government has adopted accrual-based government accounting standards within its operational planning and delivery units (OPDs). This has been

accomplished by strategically placing personnel with prior accounting knowledge and expertise in financial report preparation.

Training & Implementation of Accrual Basis Financial Reporting

The empirical findings indicate that the provision of training has a statistically significant and favorable impact on the implementation of accrual-based financial report preparation in the Office of Provincial Departments (OPDs) operating within the government of Papua province. The data reveals that training significantly affects the implementation of accrual-based financial statement preparation. The findings of this study are consistent with those of Romandhon (2019), which demonstrate a significant relationship between educational attainment and comprehension of financial accounts. Similarly, Sukarini (2018) conducted a study examining the impact of training and information technology on the quality of financial reports in Bumdes within Negara District.

The findings of this study demonstrate that the Papua provincial government has been actively engaged in enhancing comprehension and implementation of accrual-based financial reports. This is achieved through the organization of training activities, with a minimum of two such events held annually to prepare regional financial reports based on accrual accounting principles. Additionally, the local government has been tasked with disseminating information to all Organizational Units (OPDs) within the Papua provincial government regarding Minister of Home Affairs Regulation Number 64 of 2013, which addresses the adoption of accrual-based government accounting standards by local governments. Furthermore, the dissemination efforts have also encompassed the Papua Province Regional Regulation Number 24 of 2013, which outlines the principles of regional financial management, the Papua Province Regional Regulation Number 10 of 2019, which pertains to the regional budget of Papua Province for the fiscal year 2020, and the Government Regulation Number 24 of 2005, which deals with government accounting standards (SAP). The findings of this study suggest that increased participation in training activities, particularly in the financial sector, has a positive influence on employees' comprehension and implementation of accrual-based financial report preparation, aligning with relevant standards, laws, and regulations. A positive correlation exists between the frequency of employee participation in regional financial management training and the quality of financial reports generated by each Operational Planning Department (OPD) within the Papua provincial government.

Position & Implementation of Accrual Basis Financial Reporting

The empirical findings indicate a strong and statistically significant relationship between position and the adoption of accrual-based financial reporting practices in the Office of Province Departments (OPDs) under the governance of the Papua province government. This demonstrates that the execution of the primary responsibilities and tasks associated with the Regional Financial Manager role has been performed accurately. The role of a financial report preparer entails comprehending the procedures involved in creating financial reports. Additionally, this individual assumes the responsibility of certifying the outcomes of these reports and actively participates in their development within each operational department. The Regional Financial Management Officer, in their capacity as the leader of the regional financial management department, is responsible for overseeing the management of the Regional Budget (APBD) and serving as the regional treasurer.

The findings of this study align with the research conducted by Wungow (2016), which indicates that the quality of the government of South Minahasa Regency's financial statements is influenced to some extent by the degree of position. The findings from analysis and observations indicate that adopting accrual-based government accounting standards has a significant impact on an individual's capacity to assume roles as a regional financial manager. The execution of regional financial management requires a competent, transparent, and accountable approach that adheres to relevant legislation and regulations, thereby facilitating effective governance. The management of regional finances should adhere to legal and regulatory requirements while prioritizing effectiveness, efficiency, economy, transparency, and responsibility. It is essential to consider concepts of justice, propriety, and community benefit in this process.

Regional financial accountability is a fundamental responsibility of every Regional Apparatus Organisation (RAO), with the authority to manage budgets by the overarching principles of regional financial management. At the operational level, financial managers encompass various roles such as Budget Users (PA), echelon III structural officials serving as Budget User Authorities (KPA), Financial Administration Officers (PPK), echelon IV structural officials acting as Activity Technical Implementation Officers (PPTK), as well as expenditure treasurers and auxiliary expenditure treasurers. These individuals are responsible for implementing budget policies within their respective areas of responsibility. To enhance the efficacy, transparency, and accountability of regional financial management, officials must assume their roles as responsible individuals and internal controllers within each Operational Department (OPD). By implementing a continuous process of supervision and control, officials can ensure that financial management practices and the presentation of financial reports adhere to established plans and relevant laws and regulations.

All variables examined in this study demonstrate a favorable and statistically significant impact on implementing accrual-based financial report production in the Papua provincial government's Office of Provincial Departments (OPDs). This finding indicates that the proficiency of human resources in the Office of the Provincial Department (OPD) of the Papua provincial government plays a significant role, accounting for 92% of the overall impact and contribution to the successful implementation of accrual-based financial statement preparation. Notably, enhancing competence through training activities emerges as the most influential variable in adopting accrual-based financial statement preparation within OPDs operating under the Papua Provincial government. The findings of concurrent studies align with the research conducted by Romandhon (2019), indicating a significant impact of educational attainment on financial report comprehension. This observation is further substantiated by the study conducted by Sukarini and Dewi (2018). The findings suggest that training and the effective use of information technology have a significant impact on the quality of financial reports. As demonstrated in Wungow's (2016) study, factors such as education level, length of service, training, and position collectively influence the quality of financial reports in the government of the South Minahasa Regency.

To ensure the continued provision of financial reports based on accrual accounting in SAP, it is essential to enhance Apparatus Resources' competence in both quantity and quality. This can be achieved by offering employees opportunities to improve their educational levels and encouraging their participation in training activities related to financial and budgetary matters. Additionally, it is crucial to minimize the rate of employee transfers to foster a sufficient level of understanding and work experience. Furthermore, the placement and promotion of individuals in positions should align with their competence in the scientific field. The allocation of employees based on expertise has a notable impact on the generated outcomes (Alfiandri, 2013). Placing human resources with prospective technical and administrative competence in regional financial management is paramount. Educational attainment, professional background, training, and job role are factors that indicate an employee's intellectual capacity. These factors contribute to the employee's ability to manage funds with competence and accountability effectively.

Conclusion

Based on the findings of the conducted research analysis, it can be inferred that certain variables, namely education level, work experience, training, and position, exhibit a statistically significant positive impact on the implementation of accrual-based local government financial report preparation in the Office of Regional Development Planning (OPD) of the Papua Province Regional Government. The findings from concurrent research indicate that factors such as education level, job experience, training, and position have a statistically significant and favorable impact on implementing accrual-based financial reporting in the Office of Regional Development Planning (OPD) of the Papua Province Regional Government.

The implementation of accrual-based local government financial reporting in the Office of the Papua Provincial Government has been successful, as demonstrated by the consecutive five-year unqualified opinion (WTP) obtained from the BPK audit. This indicates that the government's financial

statements are presented and disclosed in a fair and high-quality manner, adhering to Government Accounting Standards (SAP) and supported by sufficient evidence of the fairness of LKPD. However, it is deemed essential to enhance some recommendations, and there is a requirement for comprehensive training across all levels to augment the proficiency of human capital. To maintain the transparency and accuracy of financial statements by accrual-based government accounting standards, the Papua Provincial Government's OPDs should enhance their resource competencies in terms of both quantity and quality. This can be achieved by offering employees opportunities to further their education, particularly in Accounting and Finance. It is essential to involve personnel in all training initiatives related to finance and budgeting. The mutation rate is decreasing to enhance employees' comprehension of expertise and work background in preparing regional financial reports. d) Placement and promotion opportunities are aligned with the individual's scientific ability within their respective field of work. To effectively manage budgetary resources, OPD executives must consistently engage in direct supervision at various organizational levels. Furthermore, they must ensure that the creation of financial reports, utilizing the accrual-based method and the SAP system, complies with the relevant requirements within the governmental context. It is anticipated that leaders within OPDs will thoroughly evaluate any proposed changes to support the apparatus responsible for financial management. This is crucial for establishing and maintaining adequate financial governance within each OPD, particularly throughout the Budgeting, Administration, and Accountability procedures.

This study exclusively incorporates four independent variables. Future researchers are anticipated to explore additional variables that may impact the implementation of accrual-based financial reports. These variables may include management information systems, technological utilization, communication practices, work environment, and report accuracy, among others.

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