

The Standardize Implementation of Government Implementation Basically on Accrual on Regional Government in Merauke District

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ABSTRACT

Transparency and accountability are very required on running government activity, especially on an effort of policies implementation relates to State budget management. Therefore if the government issues regulation of Ministry of Home Affairs Number 64 in 2013 about Government Accountability Standardize on Accrual on Regional Government. This research aims to observe some factors that influences on the implementation of government accountability standardize on accrual of the regional government in Merauke District. This research applies qualitative approach. The data is collected through interview, observation and documentation study as well as analyzed used analysis components form (B.Miles, Huberman, & Saldana, 2014). This research's result shows that these factors impact on the implementation according to Edwards III is communication, resource, authorizing signatures and bureaucracy structure in supporting the implementation of government accountability standardize basically on accrual of the regional government in Merauke District has been run well. Contrary there is still a lack needed to be noticed such as increasing human resource capacity especially into budget management field in order this policy implementation able to be increased for future.

Keywords: Policy, Implementation, Human Resource, Government Accountability and Accrual

INTRODUCTION

Development information increasingly rapidly at this time is a consequence of the existence of the newness in every field, so it's not surprising if almost every time the development information is always updated according to the public necessities. The one that get attention are information technology-based data is an important part in decision-making and problem solving public problems currently rampant use by various organizations both private as well as the Government. To be able to produce accuracy in the presentation of accurate information required a system governing the information to be presented quickly, carefully, and right into a report is good and can be accounted for.

One of the information systems is important for the Government is the financial information showing the various financial reports so that reporting can really be accountable to the public. At the core of public policy is how the Government is doing something to resolve the problems in a specific field such as expressed by

(Karam & Jensen, 2012) stated that "the policy is what was in fact done by the Government in specific areas ". According to (Karam & Jensen, 2012) sent us to the understanding that any information displayed is policy action that is set in such a manner by the Government in order to get results that are really accountable or responsive. Hence, the need to let the Government makes policies in such a way that what established and run by the Government. Both in the Centre and in the Regions in the area of financial management sector can be accounted for in accordance with the existing provisions, the Government as the main actor in the live development necessarily required to put forward for public scrutiny in order to achieved a good result. (Shafritz, Russell, & Borick, 2015) stated that:

"The flow and management of funds is the lifeblood of our system of public administration. No policy, however farsighted, no system of administration performance, however well crafted, can function unless it is associated with the flow of funds that will make it possible "

According to (Shafritz et al., 2015) confirmed that the financial information system is an important element of the public policy system, it means that the system of financial information is public policy which should be well-regulated so that it can answer end of policy objectives. Hence, its necessity to let the Government make policies in such a way that what set out by the Government and run by the Government in the areas of financial management sectors in particular regions can accounted for in accordance with the conditions set out.

The information system of budget management report able to going well on it this implementation applied well too. Actually this implementation is an execution of a policy after it is decided, (Hamdi & Jlassi, 2014) stated that: "The policy implementation relates to the target in reaching a goal from its certain a policy decided". Policy implementation is a determination step whether it is succeed or not when it was implemented, (Indiahono, Nuraini, & Darmanto Sahat, 2014) conveyed his statement: "giving their understanding: "This stage determines whether the policies pursued by the Government is really applicable on Court and managed to produce the *output* and *outcomes* as planned". Studies on implementation thus shows that activities conducted after a policy set is problematic (complex) and determine the results of the policy achievement, the administrative bodies responsible towards the policies implementation not only gets the full influence of the authority given by the legal arrangements.

Pressure from many sides and many others factors that impact these policies implementation that ultimately determine the results of the policy achievement. The number of cases are concerning the failure of policies implementation or the policies implementation succeed that is implemented in accordance with the program but failed to achieve the goals of the policy itself. Policy implementation has been run properly is one of the factors for the *Good Governance* realization. *Good governance* is essentially a concept that refers to the process of decision and its implementation that can be accounted for together.

Good governance into one of an important development agenda, in practice *good governance* involves at least three major actors such as *Country* (State or Government), *private sector* (private sector or business world) and

society (Community) interacting and run the task itself (Sadimantara, Kadidaa, Suaib, Safuan, & Muhidin, 2018). The same is delivered by (Suwitri, 2014) that *good governance* to accommodate the three (3) pillars of interests between Government, private or private and community. Government as the major actors in the running of the construction are certainly required to put forward for public scrutiny in order to achieved a good result. In addition, the existence of adequate resources would certainly be a very important factor especially factors in human resources. To achieve good governance necessary efforts for human resource development, strengthening of the organizational and institutional reform in the public sector. In addition, it takes time, commitment, innovative ideas, behavior norm and change of personnel working in the institutions, the new rules of the game, the design and the efficient allocation of resources.

Good Governance in Indonesia itself started really pioneered and implemented since the outbreak of the reform era where such has been the case in this era of an overhaul of the Government system. That demands a clean democratic process so that good governance is one of the absolute reformation tools applied in the new system of Government, this needs built starting from the Government at the central level to the Government in these areas.

The Organization of the Government financial system as well as at the level of the Central Government or regional Governments should implement in a single integrated pattern resulting in a report, which is completely appropriate.

No wonder almost every year or every time the Government always experiencing changes and refinements to the Government in the financial system, it is intended to let the Government carry out its control function easily especially against the Government Organization in areas laden interests but weak in empowerment as well as the readiness of all resources.

One of the areas included in the need to get special attention by the Government was located in Merauke Regency, Papua Province. Merauke is the gate to Indonesia in the East end of the archipelago that are classified or included in the areas 3T namely Left Behind, Forefront and Outermost of course need special attention in various facets of development in Indonesia

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and financing, and accrual basis for recognition of the assets, liabilities, and equity funds.

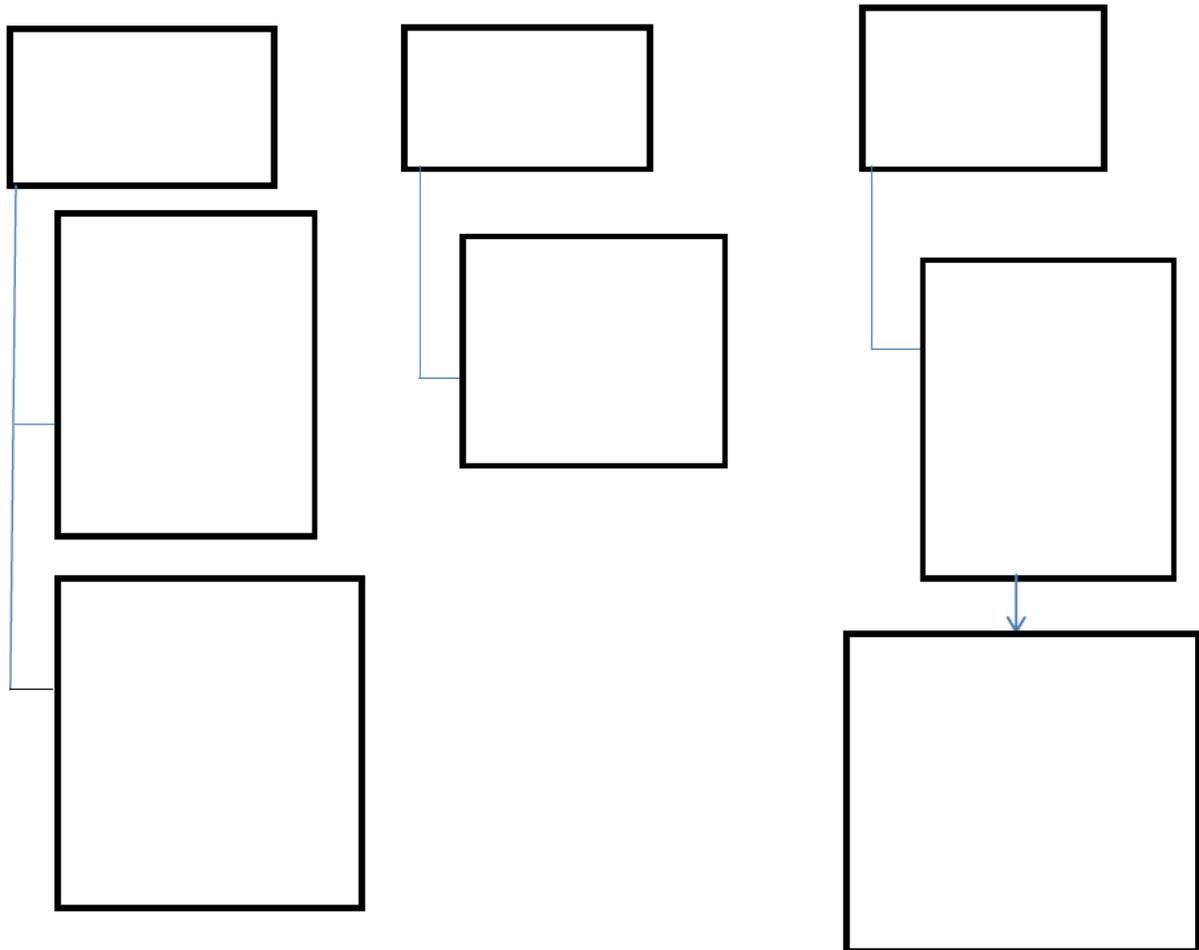


Figure2. *The Basis Laws of Accounting Accrual*

Source: *Guidance Financial Technologies Area, 2017*

The assembling regulation of the government of Indonesia Republic Number 24 in 2005 is still temporary properly mandated into Article 36 Section (1) (Undang-Undang Nomor 17 Tahun 2003, 2003) about Financial State that is stated for recognition and measurement of income and accruals based expenditure has not been implemented, it is applied cash-based recognition and measurement. Recognition and measurement of income and accruals based expenditure under article 36 paragraph (1) of (Undang-Undang Nomor 17 Tahun 2003, 2003) was carried out at the latest 5 (five) years. Therefore, the Government Regulation of Indonesia Republic Number 24 in 2005 need replaced with a policy that is capable of providing the financial system changes for the Government. Then the Government published government regulation of Indonesia Republic Number 71 in 2010 about governmental accounting standards adhere to the full accrual basis replacing government regulation Number

24 in 2005 about accounting standards Government Cash Towards the accrual-based, where the policy will start to be applied in 2015.

The establishment of the Government Regulation Number 71 in 2010 then the application of accrual-based accounting system of Government has had its legal basis. It means that the Government also has an obligation being able immediately implement a new SAP accrual-based. This is in accordance with article 32 of the (Undang-Undang Nomor 17 Tahun 2003, 2003) that the mandated that the form and content of reports on the implementation of the State Budget Accountability/Budgets prepared and presented in accordance with SAP. Defined in article 4 paragraph (1) the Government Regulation Number 71 in 2010 mentioned that the Government implements Accrual-based SAP. The SAP drawn up by Government Accounting Standards Committee (KSAP) independent and established with government regulations after the first gets consideration

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from the Agency Financial Examiner (CPC). Financial report information system can work well if the implementation is applied properly, in its application of the cash-based information systems in Merauke District still needs to be improved first, on the level of reporting and the recording is still not optimal. To further optimizes the level of reporting and record keeping required certainly factors that support the policy implementation of government accounting standards. (Walt & Gilson, 1994)proposed a model of Policy Analysis the triangle to help policy analysts think more systematically about the many factors such as the content, process, context and actors who affect policies and the linkages between these factors.

Content: the substances of a policy explaining detail parts of policies. *Context*: the use of systematic factors factors-political, economic,

social or cultural, both national and international policies that may affect the public Policy process (process policy): how to initiate policy, expanding or putting together policies, negotiate, communicate, implement and evaluate policies. *Actor* (principals): while the term used to refer to individuals, organizations or even the State, along with the actions of those who influence policy. *Policy*: a broad statement is about the intent, purpose and how that forming the framework of activities. *Policy Elites* (elite): a special group consisting of compiling the policies of high positions within an organization, and have special access to fellow members of the same organization honored or different. *Policy makers* (compilers): those who devised policy in organizations such as the Central and regional Governments, multi-national companies the use of national or local, academics and NGOs.

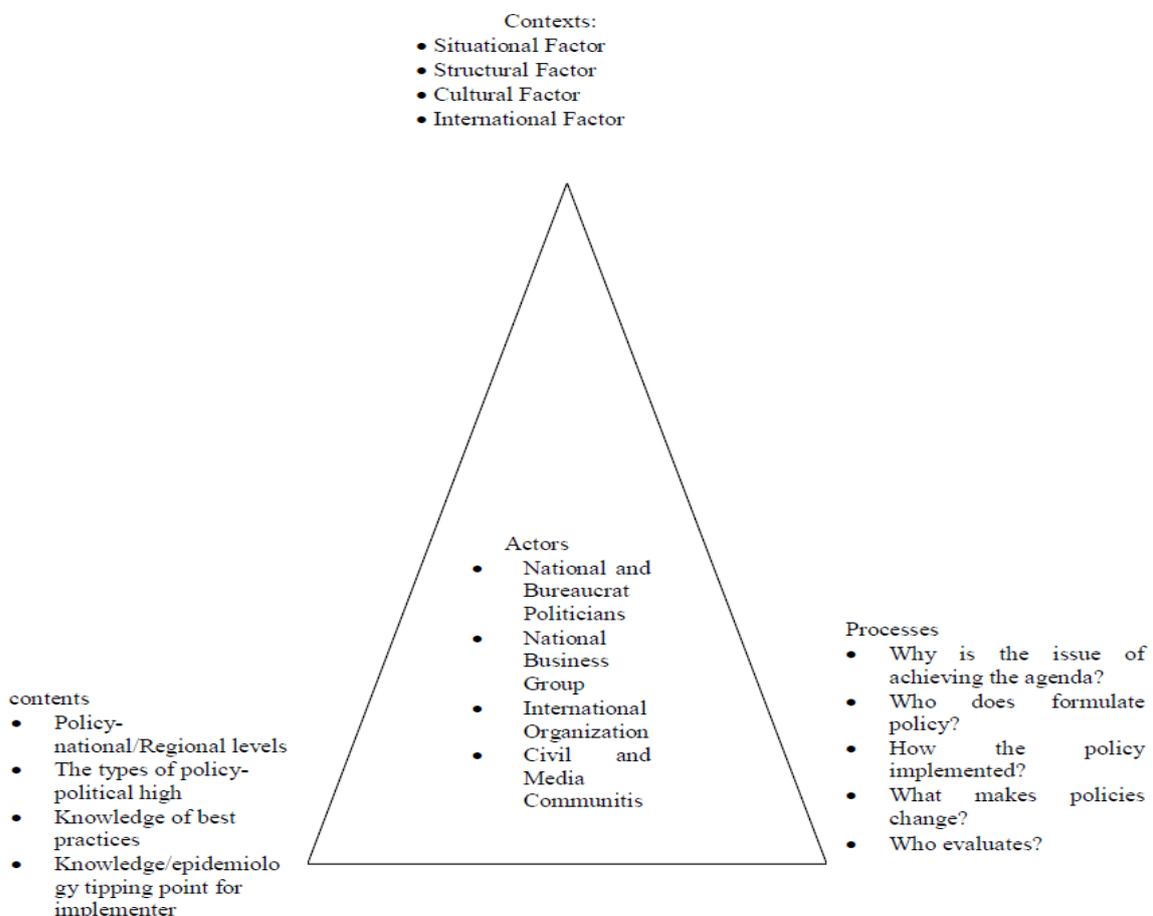


Figure3. Analysis Model of Triangle Policies

Source:(Walt & Gilson, 1994)

Policy implementation is the process whereby a policy that has formulated by policy makers, applied to target policies to address a number of problems of the public. (Grindle, 2011) defined

implementation of the policy as "what the real occurs after a program is enacted or formulated, i.e. the events and activities that took place after the process of endorsement/legislation public

policy, whether it concerns efforts to administrate as well as efforts to provide specific impact on society or events ". View (Grindle, 2011) explained that the implementation of the policy is an attempt to give effect to certain after a policy drawn up. The previous policy made should be established or authorized by the institution authorities before such policies implemented in this view, as presented by (Ripley & Franklin, 1984)(Winarno, 2012) on the definition of the implementation as follows: "implementation is what happens after a law enacted that give authority programs, policies, *benefits*, or a kind of *tangible outputs* ".

Implementation requires the existence of something real in practice, essentially the policy implementation utilizing all resources owned by the principals of policies to address the problems of the public. This view as expressed (Hogwood & Gunn, 1993) that the implementation of policies is the actions carried out by individuals or groups of government officials or private, which directed on achievement of business objectives that have specified in a policy. According to the policy implementation definition from (Hogwood & Gunn, 1993) is how good the implementer of the Government nor the private sector live or carry out what is listed in the policy in the form of policy content or content policy that boils down to achieve purpose i.e., resolve the problems of the public. Surely, in the carrying out or implementing, a *policy contents* implementer is expected to follows various steps as follows. (a) understand the content policies; (b) Understand the procedures for implementation of the policy; (c) Understand the possibility if the implementation failed to do; (d) anyone who is involved in the implementation of the policy; (e) Understand or at least know the end goal or *output* of the policy; (f) observing the impact of the implementation of the policy.

(Freeman, Harrison, Wicks, Parmar, & de Colle, 2010) explained the factors supporting policy implementation among others consist of communication, resources, disposition, and bureaucratic structure (Pengantar, 2004). In this study will discussed regarding the factors supporting policy implementation i.e. namely, communication is seen (a) Transmission Staff and (b) Clarity. Resources among others are (a) the staff competence, (b) information, and (c) facility. Disposition of, among others, (a), Bureaucratic (b) Responsibility, and (c) Reward.

Bureaucratic structures between others are (a) SOP and (b) Supervision. Some of the factors, which must reviewed in order to support the policy implementation in terms of accrual-based financial reporting. Hence, this research aims to look at the factors that influence the implementation of accrual-based Government accounting standards on local governments in Merauke District.

RESEARCH METHOD

This research used the qualitative approach; the data collected through observation, interview, and the study documentation. Data that has gathered up further analyzed using component analysis from (Miles & Huberman, 1994) of data looking for scientific use of qualitative methods congruency and to the validity of the research, then in this research will done the validity of qualitative data. The qualitative validity investigation is an attempt against the accuracy of the study results by implementing certain procedures, qualitative reliability identified that the approach in the use of researchers is consistent if those enumerated by the other researchers and for different projects (Creswell, 2013).

RESULT AND DISCUSSION

Communication

Transmission

The importance of a communication built very influential organization in support of the policy implementation-based governance accrual accounting standards in Merauke District. Moreover, in the implementation of accrual-based Government accounting standards involves several organizations or institutions that directly related to the financial management of the area. Communication between organizations that are both continuous and will create a number of problems are relating to the management of the finances of this region can be resolved properly. Moreover, look for the way out, but if your organization is not communication between interwoven well or even disconnect communication then it will lead to less effective implementation of accrual-based Government accounting standards. (Alesani, Jensen, & Steccolini, 2012) through research on "*Local Government Annual Report: An Accountability the Medium?*" Find the results of the research annual report also does not have a role to inform or communicated for the external users, the information presented in this

annual report are still minimal because not present information the financial performance and financial position but more cash present information as information compliance with budget comparison of information accrual.

This is in fact meaning of *Ileana Steccolini* stated that communication built between organizations is very important and continuous performed by each SEGWAY related. The importance of intercultural communication in this organization then any stakeholders associated with the implementation of accrual-based Government accounting standards in Merauke District implement communication, which done every three months. According to the informant, that communication built between organizations related to this done every three months but not limited only on the agreed time only. If the problem occurs on its way or there are things like to be completed then communication between organizations can be done at any time if it is required depends on the level of the problems occurred in field. Communication between organizations are built with a variety of ways, according to the informant that communication with the SEGWAY or establishments built among others by means of correspondence, the other way is through socialization especially about the latest rules to all SEGWAY with the purpose to unify views on existing policy.

Clarifying

In the policies implementation is certainly needed the clarity of the implementing the policy itself to be able to achieve the policy objectives. The clarity of the question related to the communication that goes on between the implementing policies in policy implementation. Clarity of communication in the implementation of these policies should be as specific as possible in order not to confuse the implementing policy, especially if talking about policy-based governance accrual accounting standards that directly related to regional financial management must not confuse between the implementing policies. The other thing is the absence of misinformation that happened between the implementing policies concerning what should done, for the dualism in the information thus implementing policy will confuse itself. From the results of research it known that in the implementation of policy-based governance accrual accounting standards in Merauke District the implementer has its own

difficulties due to this policy is the policy that recently applied in Merauke District, with all the limitation.

Hadiyati Munawaroh, et al. (2014) researching entitled *"Role of Regional Head of State's Attitudes in Implementation of Finance Policy about the Government Accounting Standards in Indonesia"* said that the obstacles encountered in the implementation of the policy accrual-based Government accounting standards in Semarang City Government among others communication policies that are unclear, incomplete, and inconsistent. This means that communication becomes a basic and very important in the implementation of the policy to know every activity done by executing the policy. Informants in this study indicated that a number of difficulties in understanding the policy-based governance accrual accounting standards that can be solved either through communications that effectively built with organizations or SEGWAY -who was directly involved in the implementation of policy-based governance accrual accounting standards. In addition to the existence of effective communication between the implementing policy, SEGWAY other things according to research is the responsibility of policy implementing against what they are doing. In the sense that if the policy implementers worked earnestly and responsibly then difficulties as raised by implementers of policies before it will be easy to complete properly.

For reducing the error, information that related to the policy then it brought in experts who understand both of the contents of the policy. Based governance accrual accounting standards to give accurate information to the policy's implementer, Thus it is through communication that built directly with those who understand the policy will obtained accurate information for policies implementation in implementing policy-based Government accounting standards accrual in Merauke District.

Resource

Staff Competency

It cannot deny that in the policy implementation with regard to the implementation of the policy certainly had a number of problems of its own. If not can management with good then these problems will impede the course of the implementation of the policy. Likewise, with the implementation of accrual-based accounting of

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Government with regard to the financial management area is of course inseparable from a number of existing problems, some challenges in the implementation of governance-based accounting the accrual are:

- Accounting Systems and IT Based System;
- Implementation of the System of Internal Control;
- Commitment of the Leadership;
- The Availability of Competent Human Resources;
- Resistance to Change;

Novalia called that in addition to the commitment factor, the factor of human resources also became an influential variables

on the success of the SAP implementation of accrual according to (Arif, Putra, & Kurrohman, 2015), one of the attentions in the implementation of accrual-based accounting of Government is related to the competency of the staff. The competence of staff would certainly be a very important thing in implementing the policy. In general the number of employees of the Agency's work unit with regard to the Financial Management of Regional Income Agency Area known as (*Bapenda*) and the Board of Management of the Finances and Assets of the Region (*BPKAD*). It can be said that Merauke District in sufficient quantity with the most of Bachelor Degree graduated (S1) followed by graduate of Senior High School Graduated. Such data can see in the following table:

Table1. *The Number of Employees Based on Educational Level*

Unit	Educational Levels					
	SD	SMP	SLTA	D2/D3	S1	S2
Bapenda	-	-	27	3	34	3
BPKAD	-	3	26	7	30	2

Source: *Human Resource Development and Employment Agency of Merauke District, 2017*

According of this number of employees if talks about the competence of the staff should recognized is still very limited especially in control of financial management. Even according to the research, results of the number of employees at the Agency's Regional revenue are only about 15 people who really have the educational qualifications of accounting or finance. Number of employees graduates from Bachelor Degree that quite a lot actually is not a graduate of accounting or finance or other economic science but more dominated by graduates from various fields of science one is the social science that is not too with regard to financial management areas.

Staff competence urgently needed especially if it talked about policies related to the management of finance. Competence of employees also relates to mastery against the supporting facilities, according to the study results comparison between employees of the Civil Servants and employees of the honorary officers honorary more precisely ruled and practical understanding against existing technologies, this will certainly be obstacles if it relates to works that are confidential.

Information

In the policy are no less important is the information that is being built between the

implementing policy fellow. The information related to the ability of implementing policies in accordance with the submitted by the leader. In corporate governance is because of the research note that the leader has sought to build a structured coordination. Meaning that the leader expects that staff can work as directed and if there is the difficulty then everything communicated in structured on levels above it, meaning that the lowest implementers cannot directly communicate with the highest officials yet to do with implementing or his immediate superiors.

(Arif et al., 2015) stated that the actual accrual information provides accurate and relevant information in decision-making, especially in resource allocation and calculation of the cost of public services provided by the Government. However, it seems it less realized by some stakeholders in the SEGWAY. Hence, the need for an effort from the leadership of the region (Regent) is to discuss and give an overview of the benefits and usefulness of accrual information. Because the primary purpose of the use of the accrual of the SAP is to provide relevant information to stakeholders to improve the quality of decisions taken/policy. The same situation happened in Merauke District where leader has sought through the mechanism for dividing a task runs out and giving authority to a

device below to work, communicate and coordinate in structured. This is good for the performance of the staff so as not to constantly rely on the leadership of the staff but also expected to increase quality. Surely based on the results of this research indicate that implementing officials wanted the staff to work according to what in instruct, but if there are problems then its implementation in coordination can be performed with superiors to resolve the problem.

Facility

One of the factors supporting the implementation of policies is the availability of support facilities policy. The facility in question expected implementing in order to support the activities expected passed, the purpose of the policy. Is concerned by the existence of facilities according to the results of the research are already qualified to support the implementation of the implementation of policy-based governance accrual accounting standards. The facilities in question, among others, the availability of:

- The building or office building;
- Supporting Technology Facilities such as computers;
- Facility information such as availability of supporting applications aims to support the implementation of the policy.

If the views of a number of facilities owned by related existing SEGWAY in Merauke District then it can be said that the availability of this facility have been qualified for the operations of an organization's wheel. Live how human resources are there on the SEGWAY to manage and utilize a number of existing facilities well in support of the implementation of policy-based governance accrual accounting standards in Merauke District.

Disposition

Bureaucracy

Disposition or attitude of the bureaucracy in this leader in implementing the policy surely it is desirable, with the sense that a good leader expected to have a good attitude towards his subordinates. Good manners in the bureaucracy are certainly will support the implementation of the policy well anyway, so conversely, if leaders do not have the good attitude then surely will lead to less good policy implementation.

As the results of the study revealed that, a couple of things to note related to the attitude of the managing officials. In the bureaucracy are the existence of such an attitude to staff, support the existence of coordination between the leader and a subordinate, presence of the Division of tasks evenly and clearly, the existence of guidance and direction to subordinates and always provide motivation to subordinates in the execution of its duties. In managing the bureaucracy especially relating to financial management are highly expected leaders who have a good *attitude* or stance, thus a subordinate will feel comfortable and work in accordance with instructions or directives of the leaders.

Responsibility

In the running of activities at both the Government Office and anywhere, a responsibility is something that should be noteworthy in the running tasks. Responsibility requires the existence of a commitment and consistency of a person against the tasks given to it, if someone is working with full responsibility then surely, everything will go well. In the implementation of policy-based governance accrual accounting standards in Merauke District in particular which related to financial reports for this according to the results of the research have been done with full responsibility as measured by performance accuracy in completing the financial statements.

(Mangkunegara & Octorend, 2015) stated that performance is the result of work achieved by the employee in quality and quantity in carrying out tasks in accordance with the responsibilities given. Good-value jobs high results achieved by the employees. Individual factors and environmental factors of work organization is the determinants of work or achievement of individual performance in an organization. In the completion of a period of financial statements because of the research was for three days of work and everything is done on time. This indicates that staff has been working in accordance with the given task. Responsibility is also measured by the work where leaders will assess the performance of the staff, if there are staff who do not work properly then it will incur punishment against the staff in question, it is intended as a deterrent effect so that staff do not repeating their mistakes and work better. As a form of responsibility is against each task, run to individual.

Reward or Incentive

Reward or incentive is awarded to the top performing employees have indicated, if performance is good then surely the *reward* or incentive will be given. However, if the employee's performance is unsatisfactory it will get punishment so often heard the term *reward* and *punishment* in an organization. With regard to *reward* or incentive, it has recognized that will directly improve the performance of employees, meaning if they are working in earnest to time-consuming and even then, they would get incentives for what they did.

Recognized by the leadership in the implementation of existing policy in their office, as well as applied system of *reward* or incentive in their activities. The system of *reward* or incentive awarded to the employees who actually run the task; meaning if they do not perform well then of course will not give *reward* or incentive.

In the giving *reward* or incentive also noted regarding the level of seriousness in the works, if there are employees whose diligent and persevering in the work then they will get a *reward* or incentive pay, however if there are employees who are not serious in different work then in giving *reward* or incentive. It means that the *reward* or giving incentives tailored to the level of diligence and the seriousness of the employees in the exercise of their duties.

Bureaucracy Structure

Standard Operating Procedure

Availability of Standard Operating Procedure within an organization to run the work routine is something that absolutely owned organization, because it is Standard Operating Procedure instructions for implementing the policy in the live duties. Standard Operating Procedure is not merely a guide but more of that Standard Operating Procedure is a reference in achieving the objectives of the activities i.e. everything in accordance with the procedures established by the organization. The existence of the Standard Operating Procedure allows every job completed in accordance with existing standards and minimizes the possibilities of procedural errors in the implementation of activities. All will go well if done in accordance with the Standard Operating Procedure, many things happen because of mistakes or errors of staff not working according Standard Operating Procedure ultimately caused the error. Hadiyati

Munawaroh et al. (2014) stated that researching on the "*Role of Regional the Head of State's Attitudes in Implementation of Finance Policy about the Government Accounting Standards in Indonesia*" to conclude that the one that hindered the implementation of the policy accrual-based Government accounting standards in Semarang City Government is not in accordance with Standard Operating Procedure accrual.

The results of research by Hadiyati Munawaroh and friends would certainly be an idea for other local governments apply policies to the accrual-based Government accounting standards IE should have guidelines or Standard Operating Procedure are clear so that it becomes a guideline for implementer. Standard Operating Procedure related to implementation of policy-based governance accrual accounting standards in Merauke District on the SEGWAY in contact directly with this policy according to the results of the study have been available and Standard Operating Procedure have all been working according with the Standard Operating Procedure. One SEGWAY i.e. financial management Bodies Regional Assets and Merauke District has recorded 43 Standard Operating Procedures as a guide the work on five work units in the SEGWAY, where all Standard Operating Procedure arranged and composed manner in order to provide guidance to the executor of the policy. One of the units at the Agency's financial management and assets of Merauke District Area i.e. the accounting Field have Standard Operating Procedure 4.07/SOP-BPKAD/2014 regarding the preparation of the financial report of the Government Region. Standard Operating Procedure is clearly set on how the preparation of the financial statements of the area especially in the Government area of Merauke District. Where in when not implemented according Standard Operating Procedure, then the overall financial statements cannot be prepared on time and be able to doubt the accuracy. Standard Operating Procedure on the preparation of financial statements requires that the local government is implementing policies to understand the terms of the following:

- Have The Ability In The Preparation of the Financial Statements;
- Understand Government Accounting Standards;
- Understand The Reconciliation Of Cash;

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- Understanding Reconciliation Income, Expenditure And Assets Of The Region Reconciliation

well this Standard Operating Procedure form guide then of course the policy objectives of government accounting standards based accrual in Merauke District achieved by it.

If the policy implementers understand and run

SOP Penyusunan Laporan Keuangan Pemerintah Daerah			
 <p>Pemerintah Kabupaten Merauke Badan Pengelola Keuangan dan Aset Daerah</p>	Nomor SOP	4.07/SOP-BPKAD/2014	
	Tanggal Pembuatan	Desember 2014	
	Tanggal Revisi (ditinjau kembali)		
	Tanggal Efektif		
Bidang Akuntansi		Disahkan Oleh	Kepala BPKAD Merauke
		Nama SOP	Penyusunan Laporan Keuangan Pemerintah Daerah
DASAR HUKUM		KUALIFIKASI PELAKSANA	
1. PP No. 71 Tahun 2010 tentang Standar Akuntansi Pemerintah 2. Peraturan Menteri Dalam Negeri Nomor 13 Tahun 2006 tentang Pedoman Pengelolaan Keuangan Daerah sebagaimana telah diubah untuk terakhir dengan Permendagri Nomor 21 Tahun 2011 3. Peraturan Daerah Kabupaten Merauke Nomor ... Tahun Tentang Pokok Pokok Pengelolaan Keuangan Daerah 4. Peraturan Bupati Kabupaten Merauke Nomor ... Tahun Tentang Kebijakan Akuntansi Pemerintah Kabupaten Merauke		<ul style="list-style-type: none"> • Memiliki kemampuan dalam penyusunan laporan keuangan • Memahami standar akuntansi pemerintahan • Memahami rekonsiliasi kas • Memahami rekonsiliasi pendapatan, belanja dan aset daerah 	
KETERKAITAN		PERALATAN / PERLENGKAPAN	
<ul style="list-style-type: none"> • SOP Akuntansi Penerimaan Kas • SOP Akuntansi Pengeluaran Kas • SOP Akuntansi Selain Kas • SOP Penyusunan Laporan Keuangan 		<ul style="list-style-type: none"> • Laporan Keuangan SKPD dan PPKD • Buku Inventaris Aset • Jurnal Koreksi, dan Bukti Pendukung Lainnya. • Rekening Koran, Laporan Penyertaan Modal • Laporan Rekonsiliasi Pendapatan, Belanja dan Aset daerah 	
PERINGATAN		PENCATATAN DAN PENDATAAN	
Apabila tidak dilaksanakan sesuai SOP, maka laporan keuangan secara keseluruhan tidak dapat disusun tepat waktu dan dapat diragukan keakurasiannya		<ul style="list-style-type: none"> • LRA • Neraca • Laporan Arus Kas 	

Figure 4. SOP 4.07/SOP-BPKAD/2014 about the Preparation of the Financial Statements of Local Government of the Field Accounting and Financial Management Bodies of Regional Assets in Merauke District

Source: Financial Management and of Regional Assets Agencies in Merauke, 2018

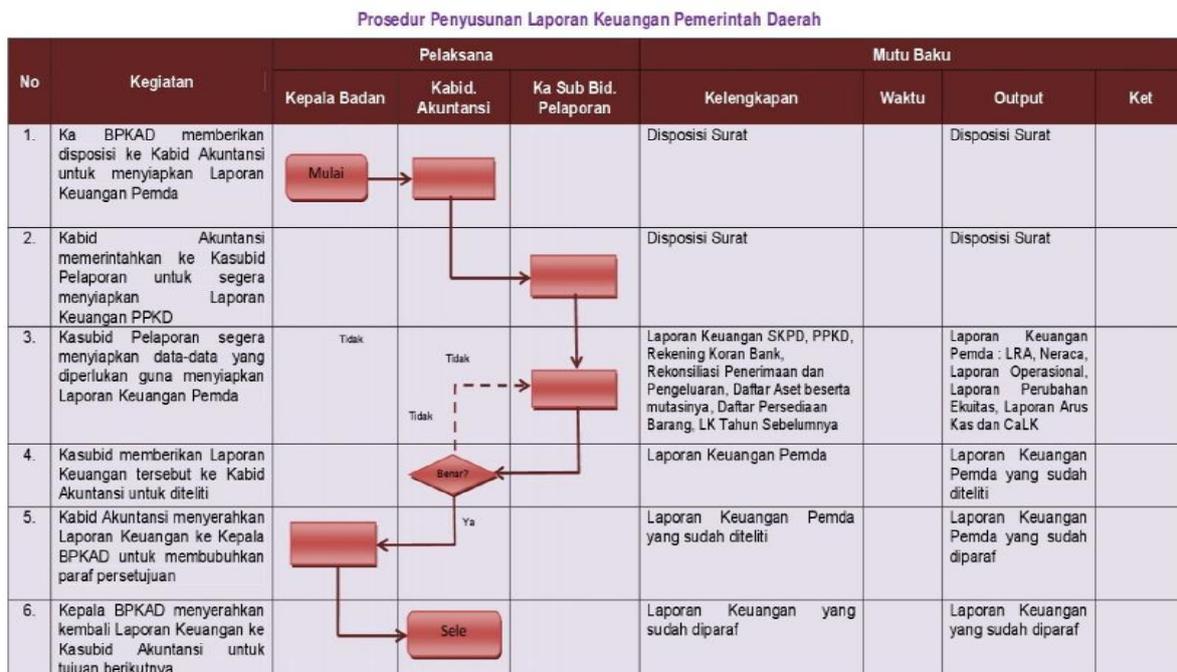


Figure 5. SOP 4.07/SOP-BPKAD/2014 about the Preparation of the Financial Statements of Local Government Accounting Field and Financial Management Regional Agencies Assets in Merauke District

Source: Financial Management Agency and Regional Assets in Merauke, 2018

Controlling

In the policy implementation one of very important thing is the existence of oversight the implementing staff policies on performance. The supervision carried out by the leadership to

the staff intended to staff performance can work optimally and tend to increase in order to achieve the goals of the organization. The supervision carried out by the leadership to staff linked also in the form of existence of the

intense support from the leadership staff on performance, in the sense if leaders endorse well through the supervision of all work carried out by the staff surely the staff will work well also.

Supervision by the leadership exercised through support and guidance to staff through the report per semester in order to get the expected results. This means that the leader actually supervise accounting standards-based Government policies accrual in Merauke District through close-close to financial management, because if supervision is not well done to the staff then vulnerable to the presence of deviations or mistakes in reporting financial results. Then the underlying mechanism so that supervision conducted in connection with the policy implementation-based governance accrual accounting standards in Merauke District is extremely tight. A good surveillance also allows the leadership to know with the individual detailed financial statements.

Abilities

Recruitment Officials Implementer

To occupy an Office certainly needed a leader who can actually resolve a number of issues that run to him, in the sense that leaders really need to master the basic tasks and functions, which they placed. Recruitment of officials implementing at least passed the *fit and proper test* in order to find out the extent of its competence so that when placed in certain positions can run a job well done. Besides recruitment of officials must comply with the terms of the implementing *the right people on the right place* so that implementing officials recruited. In accordance with the competencies, if talking about policy-based governance accrual accounting standards then at least the implementing officials must be placed in accordance with its own background i.e., with regard to the discipline of accounting or financial management.

Referring to the results of this research notes that is still pretty much a shortage of competent staffs especially in the field of finance and accounting, of course it will be influential in implementing the policy of accounting standards accrual-based Government in Merauke District. For implementing this policy for officials at least, understand well about good financial management in theory or practice does not occur confusions.

In addition to the lack of staffs on specific areas recognized that the placement of the managing officials still often has not been appropriate. The results of this study mentioned that some placement of employees even rejected by officials because of perceived no in accordance with criteria that expected especially as it pertains to financial management that requires attention and precision in its execution. Another common occurrence is the executing officer recruitment done based on specificity as region community although in reality in the ranks and has yet to qualify. However, having regard to the provisions as set forth in Act No. 21 in 2001 about special autonomy For Papua Province on article 62 paragraph (2) which mentions that origin community of Papua has the right to obtain the opportunity and to get a job in all areas work in the region of Papua Province based on education and skills. Although there is still a shortage of competent staffs in finance and accounting, but on some units or SEGWAY already occupied by implementing appropriate officials with competence. They expected to be providing understanding, mentoring, and guidance to other staff especially in the understanding about the financial management of government accounting standards policy implementation based accrual can implemented in accordance with the objectives of the policy itself.

Commitment and Leadership Skills Managing Officials

According to the results of the research from (Tudor, Blidisel, & Popa, 2009) which is researching on "*Accrual Accounting Experience in The Romanian Public Higher Education Sector*" concluded that in the implementation of accrual basis accounting own meet barriers include a lack of human resources, quality commitment, communication and leadership style. The commitment and skills of officials implementing the directly running Government policies accrual-based accounting standards, for much needed leaders who have a commitment to work a job well done all for the sake of achieve the policy objectives. The commitment of the leadership of the research results as indicated by conducting interventions to staff related to activities performed. The intervention actually contains two side, the negative side if the intervention is conducted is the pressure that makes the staff are not the focus of the work, on the other hand the positive is the presence will facilitate intervention close to the expected

policy results because leaders always perform monitoring or supervision of staff on performance.

In addition to intervening in the work, commitment and skills leaders also indicated their commitment by making use of appropriate time schedules drawn up in order to achieve policy objectives. In order to achieve that goal then do so by making the strategy work is made to what is already scheduled to be completed on time without experiencing the problems.

The foregoing indicates that the commitment and skill of the leader of the SEGWAY that directly implements policy-based governance accrual accounting standards in Merauke District can said to be very high or very good in support the achievement of policy objectives.

CONCLUSION AND RECOMMENDATION

Policy implementation-based governance accrual accounting standards in Merauke District had run well on one side. But there is a lack of resources especially where the number of human resources in the SEGWAY that directly implement policy-based governance accrual accounting standards in Merauke District is relatively much in quantity, but the number of such human resources are just a few that have competence in accounting or understand about financial management. Communication between organizations that are built with respect to the policy implementation-based governance accrual accounting standards in Merauke District done every quarterly in order to discuss all the matters related to the implementation of the accounting standards Government-based. To enhance human resource capacity on SEGWAY-related financial management then the need for staff at include education and training as well as in internships at other organizations that have established in terms of the financial management area. Recruitment of officials implementing policy particularly related to financial management does not comply with the standards of competence, although in some parts there are already in compliance with but in General still lack the implementing officer in the field of finance and accounting. Commitment and skills implementing a policy that officials there are very high now, this indicated with the commitment of the leadership to work appropriate targets and strategies are made to achieve the goals set.

RECOMMENDATION

- Provide opportunities to staff to continue studies in the areas of accounting or finance;
- Conduct a proper test and suitable especially to the implementing policies related to policy-based governance accrual accounting standards;
- Put the implementing policy or staff in accordance with the *right man and the right place* or in accordance with a background of competencies;
- In the event of acceptance of power or staff placed in a prominent position, SEGWAY has a background in accounting or finance.

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