

HAS THE IMPLEMENTATION OF ACCRUAL ACCOUNTING IN INDONESIA BEEN SUCCESSFUL? A LITERATURE REVIEW

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ABSTRACT

This paper examines the implementation of accrual accounting in government organizations in Indonesia. It discusses the challenges and success factors related to the adoption of accrual accounting as part of the government accounting reform initiatives. The topic is significant as it sheds light on the progress and barriers faced by Indonesia in fully adopting accrual accounting, an important component of public sector financial management. The problem addressed in this paper is the low level of adoption of accrual accounting in Indonesian government organizations and the challenges encountered during its implementation. The research question is: How successful has the implementation of accrual accounting been in Indonesian government organizations, and what are the barriers to its adoption? This paper provides a unique contribution by investigating both the adoption process and the empirical findings related to the success of accrual accounting in Indonesia, an area that has not been comprehensively studied. Previous research has often overlooked the specific challenges faced in Indonesia, and this study fills that gap by offering an in-depth review of the issues related to the practical application of accrual accounting in the public sector. A literature review was conducted, examining both theoretical frameworks and empirical studies on the implementation of accrual accounting in Indonesia. This study synthesizes research on the adoption process, highlighting key barriers and success factors identified in previous studies. The study reveals that the adoption of accrual accounting in Indonesia remains relatively low, with effectiveness being limited. Challenges such as resistance to change, inadequate capacity, and institutional constraints were found to impede the full implementation of accrual accounting in government organizations. The study concludes that while the adoption of accrual accounting in Indonesia is still in its early stages, there are significant barriers to its effective implementation. The findings suggest that for successful implementation, policy adjustments and capacity-building measures are crucial. The main takeaway is that a more strategic approach is needed to overcome the institutional and practical challenges in adopting accrual-based accounting standards in Indonesia.

Keywords: accrual accounting, government accounting reform, public sector financial management, Indonesia, literature review

INTRODUCTION

The purpose of this study is to evaluate the implementation of accrual accounting in Indonesian government organizations, specifically within the context of public sector financial management reforms. Over a decade has passed since the introduction of accrual-based accounting in Indonesia (Hassan, 2015), yet the tangible impacts on improving organizational performance and achieving the intended objectives of the reform remain unclear. While the reform of public financial management has been a critical initiative aimed at enhancing transparency, accountability, and efficiency in public sector organizations, the application of accrual accounting has encountered numerous challenges. In fact, despite some positive outcomes, the implementation of accrual accounting in Indonesia has also led to unintended consequences and unexpected challenges (Harun et al., 2019), raising concerns about its overall success and effectiveness.

This study is motivated by the need to critically assess whether the adoption of accrual accounting in Indonesia has indeed contributed to the improvement of public sector performance or whether the system has been undermined by the very challenges it was meant to address. The study is particularly concerned with understanding the practical limitations and gaps in the application of accrual accounting, which often leads to misalignment with public interests (Sylvia et al., 2018) or overreliance on professional judgment (Kamayanti, 2011), as observed in previous research. Furthermore, while accrual accounting was introduced with the intention of fostering more accurate financial reporting, symbolic adoption of the system, where the formal requirements are met but the substance of implementation is weak, has been noted (Djamhuri & Mahmudi, 2006). Thus, this research is significant in addressing these critical questions about the practical implications of accrual accounting reforms in Indonesia.

The motivation behind this study lies in the recognition that government accounting reforms are essential for improving the efficiency and transparency of public sector financial management, yet the practical challenges of implementing such reforms remain underexplored, particularly in a developing country context like Indonesia. Many studies have focused on the technical aspects of accrual accounting systems in more developed countries, yet few have examined the unique challenges faced by Indonesia in aligning such reforms with the specific institutional, political, and cultural conditions that define its public sector. Thus, this study aims to fill this gap by analyzing both the adoption process and the empirical outcomes related to the implementation of accrual accounting in Indonesian government organizations.

This research aims to make a significant contribution to the ongoing discourse on public financial management reform in Indonesia. By identifying the key barriers to successful implementation and providing a critical evaluation of the current state of accrual accounting, this study provides policymakers with insights into the necessary adjustments and capacity-building required to ensure the system's effectiveness. Furthermore, the study underscores the importance of aligning accounting practices with public sector goals to ensure that financial reforms genuinely enhance government accountability and public trust.

LITERATURE REVIEW

The implementation of accrual accounting in public sector organizations, particularly in developing countries like Indonesia, has been the subject of growing academic interest. While substantial progress has been made globally, the complexities surrounding accrual accounting adoption in public sector organizations are not fully understood. Specifically, the issues related to its successful implementation and

the barriers to its integration within government systems remain underexplored in the context of Indonesia. This literature review seeks to identify and address this research gap by synthesizing the current body of literature on the implementation of accrual accounting and its implications for public financial management, with a particular focus on Indonesia's experience. The review will also help establish the research question(s) and the hypotheses needed to explore the effectiveness and challenges associated with accrual accounting in Indonesian public sector organizations.

Accrual Accounting in the Public Sector: A Global Perspective

The shift towards accrual accounting in the public sector has been a significant element of global financial management reforms, particularly under the framework of New Public Management (NPM) (Bergmann & Neumark, 2020). In many countries, accrual accounting has been seen as a mechanism to enhance transparency, accountability, and efficiency in public sector finances (Chen et al., 2019). The adoption of accrual accounting is intended to provide a more accurate reflection of government financial activities, offering a better view of long-term liabilities and assets (Pina & Torres, 2017). However, its implementation has been a challenging process, especially in developing nations where there are institutional, technical, and political barriers that hinder the effective transition from cash-based to accrual accounting systems (Lapsley & Mayne, 2017). Furthermore, research by Hopwood (2018) shows that the complexity and cost of implementing accrual accounting often outweigh the anticipated benefits, particularly in settings with limited administrative capacity.

Challenges in Implementing Accrual Accounting in Developing Countries

In the case of Indonesia, the introduction of accrual accounting has been met with both enthusiastic support and persistent challenges. Research highlights that while the legal framework and policy directives support accrual accounting, implementation often faces institutional resistance and technical inadequacies (Harun et al., 2013). According to Prabowo (2018), the capacity building needed for government officials to understand and apply accrual accounting principles has been slow and inadequate, limiting the effectiveness of the reform. Additionally, Fahmid et al. (2019) point out that the lack of comprehensive training programs for local government accountants and financial managers has hindered the system's full adoption in Indonesia.

Another challenge noted by Sylvia et al. (2018) is the misalignment of accrual accounting with public sector objectives. In contrast to the private sector, where accrual accounting aims to provide a true picture of financial health, public sector organizations often operate under the dual pressures of meeting political objectives and fulfilling public service goals. This tension often results in symbolic adoption of accrual accounting, where the system is adopted in form but not in substance, limiting its effectiveness (Djamhuri & Mahmudi, 2006).

Barriers to Accrual Accounting Adoption in Indonesia

In Indonesia, the adoption of accrual accounting is gradual and incomplete. Research indicates that while accrual accounting has been legally mandated by the government, its practical application remains limited. According to Kamayanti (2011), one of the significant barriers to successful implementation is the overreliance on professional judgment, which can lead to inconsistent reporting practices and errors in

financial reporting. Harun et al. (2019) identify the institutional culture of government organizations as a key factor, arguing that resistance to change and a lack of commitment from senior management have hindered the effective implementation of the system.

Furthermore, studies by Napitupulu & Manurung (2017) highlight the technical limitations in the adoption of accrual accounting in Indonesia, particularly in terms of the accounting systems and software used in public sector organizations. Lack of integration between these systems has created gaps in financial reporting and compliance with accrual-based standards. These technical challenges are compounded by the limited resources available for training and capacity-building, especially at local government levels (Prabowo, 2018).

Despite these findings, a gap remains in the literature regarding the success factors and barriers that are unique to Indonesia's context in implementing accrual accounting. Most studies have either focused on general barriers to accrual accounting adoption in developing countries or on countries with more advanced financial management systems (e.g., European Union countries). However, few studies have explored how institutional dynamics (e.g., political and bureaucratic culture) and local government capacities specifically affect the adoption process and effectiveness of accrual accounting in Indonesia. The existing literature fails to provide a comprehensive framework that addresses the local institutional challenges and the role of professional judgment in the application of accrual accounting in the public sector. This study aims to fill that gap by investigating the unique contextual factors in Indonesia that influence the success and challenges of accrual accounting adoption.

METHOD, DATA, AND ANALYSIS

This study adopts a qualitative literature review approach aimed at assessing the implementation and effectiveness of accrual-based accounting in Indonesian government institutions. The nature of this research is descriptive and evaluative, focusing on synthesizing findings from prior empirical studies, regulatory frameworks, and policy analyses to derive an integrated understanding of the successes and challenges of accrual accounting adoption in the public sector.

The data used in this study are entirely secondary in nature, drawn from peer-reviewed academic journal articles, government documents, and published reports. Sources were selected purposively to include those that specifically address the implementation of accrual-based accounting following the issuance of Law No. 17 of 2003 concerning State Finance and the subsequent issuance of Government Regulation No. 71 of 2010 on Government Accounting Standards. The selection of articles covers the period from 2005 to 2021, corresponding with the timeline of the accrual reform initiative in Indonesia.

The literature included in this review represents a diverse range of methodologies and units of analysis, including local and central government entities, decision-makers, financial reporting officers, and users of government financial statements. Studies analyzed include those employing document analysis (such as Mir & Sutiyo, 2013), survey-based assessments of financial reporting quality (e.g., Ritonga, 2018), interview and focused group discussions with public officials (e.g., Nurkholis & Affandi, 2019), and mixed-method approaches that combine quantitative and qualitative techniques (e.g., Putra & Sulistyowati, 2021).

Key constructs analyzed in this review include the quality of financial reports produced under the accrual system, the practical usefulness of these reports for executive decision-making, the impact of

accrual accounting on transparency and fiscal accountability, and the effectiveness of the implementation process across policy, human resources, system infrastructure, and procedural dimensions. Although different studies operationalize these constructs in varying ways, the present review consolidates their insights to generate a holistic assessment.

The analytical technique employed is narrative synthesis, which allows for the comparison of findings across studies with different methodological approaches. No statistical modeling or equation-based analysis was conducted, in accordance with the nature of a literature-based review. However, triangulation of findings from multiple sources ensures a rigorous examination of the topic. By synthesizing empirical evidence and policy critiques, this review highlights the extent to which the accrual accounting reform in Indonesia has met its intended objectives and identifies persistent gaps that merit further investigation.

RESULT AND DISCUSSION

Context of Accrual Accounting Implementation in Indonesia

Indonesia's public financial management system entered a new phase following the issuance of a package of financial legislation, namely Law No. 17/2003 on State Finance, Law No. 1/2004 on State Treasury, and Law No. 15/2004 on the Audit of State Financial Management and Responsibility. These regulatory changes laid the groundwork for a significant administrative and technical shift: the transition from cash-based accounting to accrual-based accounting in the public sector (Sari et al., 2014). Unlike the cash basis, which records transactions only when cash is exchanged, the accrual basis recognizes the emergence of rights and obligations, thereby providing more comprehensive information on government operations and its financial position.

Nurkholis and Affandi (2019) outline the phases of this accounting reform. Initially, the government employed a cash-based system, which then evolved into a transitional "cash toward accrual" (CTA) model, ultimately leading to the full adoption of accrual-based accounting as stipulated in Government Regulation No. 71 of 2010 on Government Accounting Standards (SAP). This regulation mandated an increase in the complexity of Local Government Financial Reports (LKPD), requiring the preparation of seven distinct types of reports: the Budget Realization Report, Operational Report, Statement of Changes in Budget Surplus, Balance Sheet, Cash Flow Statement, Statement of Changes in Equity, and Notes to the Financial Statements.

The adoption of accrual accounting within Indonesian government organizations is closely linked to the broader context of political leadership reform and economic fluctuations in the country (Harun et al., 2013; Harun & Robinson, 2010). The initial draft of accrual-based accounting standards was developed in 2000 by a committee formed by the Ministry of Finance, under the title "Accounting Standards for Central and Local Government." This draft was formally approved in 2003 through Minister of Finance Decree No. 337, reinforced by the enactment of Law No. 17/2003. In 2005, the Government of Indonesia issued an official set of Government Accounting Standards, marking a significant shift from the previous requirement of only producing a budget realization report. The new SAP introduced substantial changes aimed at providing information useful for decision-making regarding resource allocation, and for promoting public accountability, managerial performance, transparency, and intergenerational equity.

However, the implementation of accrual accounting in Indonesian public sector organizations has not been without challenges. Prabowo (2018) argues that there is a fundamental misalignment between

Indonesia's public sector reform efforts and the core principles of New Public Management (NPM). This misalignment has created what he terms a "confusion," stemming from inconsistencies in conceptual clarity necessary for developing a practical implementation framework. In some cases, contradictions arise between formal regulations (adoption) and the actual techniques used in practice (implementation). Similarly, Harun et al. (2013) emphasize that the rigid, rule-based system in Indonesia often conflicts with the more flexible, performance-oriented philosophy of NPM, making it difficult for the new accounting system to serve as an effective managerial tool for decision-making.

The Success of Accrual Accounting Implementation (?)

A number of scholars have undertaken empirical investigations to assess the success of accrual accounting implementation within Indonesian government institutions. The findings from several key studies are summarized as follows.

Mir and Sutiyono (2013) examined the impact of accrual accounting adoption on the quality of local government financial statements through a case study involving three regional government organizations in Indonesia. Utilizing document analysis of annual financial reports and in-depth interviews, the study revealed that after the adoption of accrual-based systems, most financial reports received qualified audit opinions, with one case even resulting in a disclaimer opinion. These findings suggest that the financial statements still suffer from significant weaknesses and fail to provide a true and fair representation of financial activities, thus falling short of fulfilling the public accountability obligations.

In a separate study, Ritonga (2018) assessed the quality of accrual accounting implementation by evaluating five types of accrual transactions: conversion of assets into expenses, accruals of unpaid expenses, accruals of unpaid assets, uncollected revenues, and conversion of liabilities into revenues. Quality was measured through the timeliness of recognition. Surveying 116 financial report preparers across 88 local governments, the study found an average implementation quality score of 48.57%, classified as low. The lowest score was recorded for the conversion of liabilities into revenues (36.58%). Further analysis indicated no statistically significant difference in implementation quality between local governments receiving unqualified audit opinions (47.41%) and those receiving qualified opinions (46.61%), as well as among different types of local governments (provinces, cities, and regencies).

Nurkholis and Affandi (2019) investigated the usefulness of accrual-based financial reports from the users' perspective, emphasizing that financial statements are only meaningful if they are useful for decision-making. Data were gathered through interviews with decision-makers from three local governments. The findings revealed that while the mandatory financial statements required under Government Regulation No. 71/2010 were technically prepared, they were largely treated as a formality for compliance purposes. Among the various reports, the Budget Realization Report was most frequently used by executives due to its practical relevance for evaluating performance, measuring service delivery, and reviewing budget execution. Conversely, the

Operational Report and Statement of Changes in Equity—both unique to accrual accounting—were among the least utilized and were perceived as having limited value for decision-making.

Lewis and Hendrawan (2020) explored the relationship between accrual accounting reforms and corruption practices in Indonesian district governments. Using secondary data on corruption cases and audit opinions issued between 2005 and 2016, the study initially found suggestive evidence of a negative correlation between accrual adoption and corruption levels. However, after controlling for endogeneity, the analysis showed no significant impact of accrual reforms on corruption reduction. The authors argue that the accrual-based accounting reform has not yet proven effective in curbing corruption in public sector institutions.

Finally, Putra and Sulistyowati (2021) applied a mixed-method approach to examine the effect of accrual accounting implementation on fiscal transparency in Indonesian government organizations. Fiscal transparency was defined as the public disclosure of systematic, comparable revenue and expenditure data. Quantitative data were collected through a questionnaire distributed to 149 respondents across 85 ministries, while qualitative data were obtained from interviews and focused group discussions (FGDs) with 77 informants. Structural Equation Modeling (SEM) analysis revealed a positive relationship between accrual accounting implementation and fiscal transparency. Nevertheless, the effectiveness of the implementation remained moderate across dimensions such as policy, process, human resources, and systems. Although the transparency index was rated as good, FGDs highlighted limitations in monthly revenue and expenditure disclosures, which were only available on an annual basis.

CONCLUSION

This study concludes that the implementation of accrual accounting in Indonesian government organizations has yet to reach its intended effectiveness. While the regulatory mandate has resulted in technical compliance—evidenced by the routine preparation of financial statements as prescribed by Government Regulation No. 71/2010—the actual quality, relevance, and utilization of these reports remain suboptimal. Empirical findings reveal moderate implementation quality, limited usefulness of certain accrual-based reports for decision-makers, and no significant correlation between accrual adoption and improved transparency or reduced corruption.

Theoretically, this study contributes to public sector accounting literature by reinforcing the need to align reforms with the principles of New Public Management (NPM), particularly regarding decision-usefulness and managerial accountability. Empirically, the review highlights implementation gaps—both in terms of consistency across government levels and the limited impact on fiscal behavior—which could serve as focal points for policy revision and administrative training.

From an economic perspective, the suboptimal use of accrual-based financial information implies inefficiencies in budgetary planning and resource allocation. If better integrated, such reporting mechanisms could enhance fiscal discipline and intergenerational equity, leading to more informed economic decisions at both local and national levels.

One of the key new insights revealed by this review is the discrepancy between formal compliance and substantive utility. Although financial statements are produced, their practical use in internal decision-making and external accountability is still minimal—especially in the case of operational reports and equity statements.

Future research is encouraged to adopt a meta-analytical or comparative policy approach across different jurisdictions or reform phases. Researchers may also explore behavioral and institutional dimensions that hinder the strategic use of accrual information. In doing so, they can offer more robust, evidence-based recommendations for improving the impact of accrual accounting reforms in the public sector.

IMPLICATION/LIMITATION AND SUGGESTIONS

As a literature review, this study is subject to several limitations that may influence the scope and interpretation of its findings. First, the research relies solely on secondary data derived from previously published studies, government reports, and policy documents. As a result, the conclusions drawn are dependent on the methodological rigor, objectivity, and data quality of the original sources. Any biases, inconsistencies, or limitations in the reviewed studies inevitably affect the reliability of the synthesis presented.

Second, the review does not adopt a systematic literature review (SLR) or meta-analytical approach, which would have enabled a more structured and replicable process for study selection, data extraction, and synthesis. The absence of such a standardized protocol introduces a degree of subjectivity in determining which studies to include and how to weigh their contributions. This could reduce the validity of the conclusions and may raise questions about the comprehensiveness of the evidence base.

Third, the study is limited in its generalizability due to the contextual specificity of Indonesian public sector reforms. While valuable within the national context, the findings may not be fully applicable to other countries with different institutional arrangements, levels of fiscal decentralization, or public sector accounting traditions.

Fourth, this research does not directly evaluate stakeholder perspectives through primary data collection (e.g., interviews, surveys), which limits its ability to capture nuanced insights on the practical implementation and real-world usefulness of accrual accounting information. This methodological choice may lead to an underrepresentation of behavioral and organizational factors that shape the effectiveness of accounting reforms.

These limitations are not necessarily the result of methodological errors but reflect the constraints inherent in the chosen design and scope of a literature-based review. Nonetheless, recognizing these limitations is essential to ensuring transparency and to guiding future empirical research that can validate, challenge, or refine the findings presented in this study.

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