

APPLICATION OF THE ACCRUAL-BASED AGENCY ACCOUNTING SYSTEM (SAIBA) AS THE IMPLEMENTATION OF PP NO. 71 OF 2010 IN THE PREPARATION OF FINANCIAL STATEMENTS AT THE OFFICE OF THE MINISTRY OF REGION OF POHUWATO REGENCY

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ABSTRAK

The objectives of this study are: 1) The application of an accrual-based agency accounting system as the implementation of PP 71 of 2010 in the preparation of financial reports at the Office of the Ministry of Religion of Pohuwato Regency; 2) What are the factors that influence the application of the accrual-based agency accounting system (SAIBA) in the preparation of financial reports at the Office of the Ministry of Religion of Pohuwato Regency

This study uses research conducted using a qualitative approach while the type of research used in this thesis research is qualitative descriptive research.

The results of this study indicate that: 1) The application of the accrual-based agency accounting system has been carried out well. Judging from the relevance indicator. the implementation of accrual-based Government Accounting Standards (SAP) at the Ministry of Religion of Pohuwato Regency has been based on Government Regulation Number 71 of 2010, and is compiled in full which consists of reports 2) Application of accrual-based agency accounting systems as the implementation of PP 71 of 2010 in the preparation of financial statements in The Office of the Ministry of Religion of Pohuwato Regency includes human resources, socialization.

Keywords: *Accrual System, Financial Report*

INTRODUCTION

Governance needs to be supported by a fast, precise, and accurate financial management system. In-Law No. 17 of 2003 Article 36 paragraph 1 on State Finance is written that during the recognition and measurement of income and based on accrual spending has not been implemented, used cash-based recognition and measurement. As a form of sustainability of the country's financial

management policy business, the government issued Government Regulation No. 71 of 2010 on Government Accounting Standards (SAP) which was established on October 22, 2010, to replace Government Regulation No. 24 of 2005.

The scope of this Government Regulation includes ACCRUAL-Based SAP and CASH-Based SAP Towards Accrual. accrual-based SAP is effective

from the date set and can be immediately applied by any entity. CASH-TO-ACCRUAL-Based SAP is valid during the transition for entities that are not yet ready to implement accrual-based SAP. The implementation of Cash-Based SAP towards Accrual can be implemented for 4 (four) years after the 2010 Fiscal Year, until the 2014 Fiscal Year. Furthermore, every reporting entity, both Central and Local Government must implement accrual-based SAP, (PP No. 71 of 2010).

Discourse about good governance in government organizations or so-called good government is the most important issue in the reform era until now. Public demands for state management to be run transparently and accountable in line with the wishes of the international community. The demands of the international community also have an impact on the government accounting system in Indonesia. As a result, in 2010, the Government Accounting Standards Committee (KSAP) issued accrual-based accounting standards established through PP No. 71 of 2010 on Government Accounting Standards replacing PP Number 24 of 2005 which uses a cash base towards accrual [1].

In the opinion of experts explain that accrual-based accounting is accounting that recognizes and records financial transactions or events at the time of occurrence or at the time of acquisition. The focus of this accounting system is on the recognition of economic resources and the change of resources in an entity. While another opinion explains that "accrual-based of accounting is a transaction that is recognized at the time of revenue generated and when there has been a burden [3]. As per accrual-based SAP, reporting entities must be able to present seven types of financial reports.

There are only two known accounting bases or accounting bases in accounting, namely cash-based accounting (cash

basis) and accrual (accrual basis). Whereas, if there is another accounting basis such as a modified cash base, accrual modification, or cash to accrual, is a modification between the cash base and the accrual basis for the transition period. Basic accounting is the method of recording accounting used in determining when and where to record economic transactions. The method of recording is different on the issue of timing when economic transactions into the account. In cash base accounting, transactions are not recognized/recorded until the cash transaction is received or issued. If the transaction does not affect cash, then the transaction will not be recorded. While the accrual basis is an accounting base that recognizes transactions and other events at the time the transaction and the event occur.

The use of accrual basis develops the principle and assumption that recording financial transactions is not only done at the time of receipt and expenditure of money. On an accrual basis, the information provided to the user is not only limited to past transactions involving receipt and expenditure of cash but also liabilities requiring future cash settlement and other information presenting cash to be received in the future. On an accrual basis, income is recorded when the income is earned, even, if the income is not received in cash until in the future. Nevertheless, its application has many obstacles and requires large funds and a long time.

The application of accrual-based accounting is a challenge for all parties in running the government's financial accounting and reporting system. This application also applies to the Central Government's Financial Accounting and Reporting System. The Agency Accounting System is related to the activities of preparing Financial Statements carried out by government

agencies, in this case, the Ministry. The Ministry of Religious Affairs is a vertical agency that uses the APBN in carrying out its activities [5]. Therefore, the Ministry of Religious Affairs is an agency that falls within the scope of the Central Government Accounting System (SAPP) in the application of its accounting procedures.

As one of the vertical government agencies, the Ministry of Religious Affairs in carrying out its duties in terms of state financial managers whose funds are sourced from the state must follow the development of Government Regulations. The rapid development in financial management as a form of improving the quality of financial statements for the realization of transparency and accountability of financial management. Various efforts have been made to improve the quality of financial statements including the development of government accounting policies in the form of Government Accounting Standards (SAP) which aim to provide basic guidelines in the preparation and presentation of government financial statements both central and local governments [6].

The Ministry of Religious Affairs is a ministry within the Indonesian government in charge of religious affairs. The Ministry of Religious Affairs has the task of organizing affairs in the religious field in the government to assist the President in organizing the state government. The Ministry of Religious Affairs of Pohuwato Regency is part of the ministry of religion in Indonesia that organizes affairs in the religious field in the Pohuwato Regency area of Gorontalo Province. Concerning the financial statements generated by the SAIBA application, there was no More Budget Balance Change Report and Notes on Financial Statements (CALK).

The Ministry of Religious Affairs of Pohuwato Regency has implemented the application of the Accrual-Based Agency Accounting System (SAIBA) since 2015. The implementation of the use of the Accrual-Based Agency Accounting System (SAIBA) still needs to improve performance. Since its initial application until now, each work unit uses the SAIBA application.

Based on the results of initial observations made by researchers obtained that the application of the Accrual-Based Agency Accounting System (SAIBA) in the financial statements of the Ministry of Religious Affairs of Pohuwato Regency is still not maximal. This is seen with the achievements of the performance obtained by the Ministry of Religious Affairs in each of its work units. The acquisition of values in each unit of work is seen there are still work units that get low values even though the BPK opinion assessment category WTP to be able to see the performance assessment can be seen from the Recapitulation of Satker Performance Assessment from the Regional Office of the Ministry of Religious Affairs of Gorontalo Province against the following Fiscal Year 2020 Financial Report:

Table 1. Overview of Performance on Financial Management of the Ministry of Religious Affairs in 2020

Work Unit	BP K Opi nion	Rec on Pro cess	Presen tation of Data	Livel ines	To tal
Gener al Secret ary	WT P	10	29	38	77.00
Guida nce of the Islami	WT P	2	28	38	68,00

Guidance of the Christian community	WT P	9	31	44	84,00
Guidance of the Hindu community	WT P	9	31	44	84,00
Hajj and Umrah	WT P	5	29	41	75,00
Islamic Education	WT P	9	29	38	76,00

Source: Ministry of Religious Affairs Office 2020

Based on the results of the examination of financial statements in 2020 every work unit in the territory of the Ministry of Religious Affairs of Pohuwato Regency has an opinion of BPK WTP (Reasonable Without Exception). Because of the value obtained from each indicator, namely the recon process, data presentation, and liveliness, the Islamic community guidance work unit that obtained the lowest value compared to other work units was 68,00. Meanwhile, the work unit that obtained the highest value from performance assessment was the Christian community guidance work unit and Hindu community guidance with a value of 84.00.

The results of this observation were further strengthened by the results of researchers' interviews with the Head of The Administrative Sub-Section of the Ministry of Religious Affairs office of

Pohuwato Regency, that since 2015 the Office of the Ministry of Religious Affairs of Pohuwato Regency has implemented the application of the Accounting System of Accrual-Based Agencies (SAIBA) but the implementation has not been maximal. This is due to the low competence possessed by human resources in compiling government financial statements, it can be found that the human resources in each treasurer of the Ministry of Religious Affairs of Pohuwato Regency are not following the basic competence of accounting or accountants. From the observations of researchers obtained that in the Ministry of Religious Affairs of Pohuwato Regency, has 4 Treasurers with qualifications are 2 of which not from accounting education backgrounds, even 1 of them concurrently treasurers in 2 work units.

Each Satker (Working Unit) has a varied background that is not a basic financial accountant. Then, in terms of the presentation of data, such as the preparation of report supporting documents, in the form of SPJ and other evidence still seems slow and not following the specified time, available facilities are still limited, lack of training and socialization for HR-related to accrual-based financial management.

The application of accrual-based accounting systems is a continuous and integrated process. The impact resulting from the implementation of this system cannot be seen in a short period. The successful application of accrual-based accounting is of course influenced by various factors including, human resource factors such as education level staff education background, training. Human resources and their supporting devices have a positive and significant influence on the successful implementation of government regulations.[7]

RESEARCH METHOD

This research approach is conducted using a type of descriptive qualitative approach with total informants are 12 people. Data collection techniques in qualitative research, including:

1. Observation
Observation (observation) can be interpreted as observation and systematic recording of a symptom that appears in the object of the research.
2. Interview.
Defining an interview is a meeting of two people who exchange information and ideas through Q&A so that it can be constructed meaning in a particular topic.
3. Documentation
Saying that the document is a record of events that have passed.

THE RESULT OF THE RESEARCH

1. The Application of an Accrual-Based Agency Accounting System as the Implementation of PP 71 of 2010 in the Preparation of Financial Reports at the Office of the Ministry of Religion of Pohuwato Regency

The presence of Government Regulation No. 71 of 2010 on Government Accounting Standards, resulted in the decision to abolish cash-based government accounting standards towards accrual and the application of accrual-based government accounting standards (SAP). As mentioned in Government Regulation No. 71 of 2010 article 1 paragraph (8) what is meant by accrual-based SAP is a government accounting standard that recognizes income, expenses, assets, debt, and equity in accrual-based financial reporting, as well as recognizing income, expenditure, and financing in reporting budget implementation based on the basis set out in the State Budget or APBD. SAIBA application (Accrual Basis Agency

Accounting System) is a unit of work financial application used for reporting purposes. To see this application, it can be seen in the following indicators:

a. Relevant

To be useful, information must be relevant to meet the needs of the user in the decision-making process. Information has a relevant quality if it can influence the economic decisions of users by helping them evaluate past, present, or past events, helping to correct the results of past report evaluations.

So that, from these observations it can be concluded that the implementation of accrual-based Government Accounting Standards (SAP) in the Ministry of Religious Affairs of Pohuwato Regency has been based on Government Regulation No. 71 of 2010. Where, the preparation is based on accounting principles that recognize income, expenses, assets, debt, and equity in accrual-based financial reporting, as well as recognizing income, expenditure, and financing in reporting the implementation of the budget on the basis set out in the State Revenue and Expenditure Budget (APBN). However, the preparation of these financial statements also refers to the data of previous financial statements. The preparation of financial statements in the Ministry of Religious Affairs has been delayed several times so that budget blocking occurs. But, sticking to the incident, the Ministry of Religious Affairs is now always trying to compile its report within the time set. In addition to being on time, the Ministry of Religious Affairs' financial statements is prepared in full which consists of a Budget Realization report (LRA) providing information that includes items of income, spending, transfers, financing, and outstanding posts.

b. Reliability

The application of Government Accounting Standards (SAP) is an

expression of accounting principles that include the presentation of financial statements, budget realization statements, cash flow statements, records of financial statements, inventory accounting, investment accounting, fixed asset accounting, construction accounting in the works, accounting of liabilities, correction of errors, and consolidated financial statements that must be applied to obtain quality financial statement results. Therefore, when the government's accounting standards are applied properly and correctly, then, it is certain that the resulting local government financial statements will be more qualified because they have been compiled appropriately with existing regulations. One of the indicators measured is reliable. To be useful, information must also be reliable. Information has a reliable quality if it is free from misleading notions, material errors and reliable to the wearer as a sincere and honest presentation of what should be presented or reasonably expected to be presented.

Understandably, the financial statements presented by the financial manager of the Ministry of Religious Affairs of Pohuwato Regency are prepared based on things that actually happened and presented reasonably.

From the secondary data, it seems clear that the data presented is very complete. So that, users of financial report services can see the financial statements of the Ministry of Religious Affairs of Pohuwato Regency. In addition to the picture of the data balance sheet data completeness of data is also presented in the form of budget realization reports. As for the form of budget realization report.

An accrual-basis used in financial reporting for the recognition of Income-LO, expenses, assets, liabilities, and equity. Meanwhile, the cash base for LRA revenue and spending. These accrual-based financial statements can be tested

for truth. Because the data is presented by what happened and the presentation of data is done reasonably and completely and does not side with anyone.

c. Comparable

Comparable is information contained in financial statements can be compared to previous period financial statements or other reporting entities in general. The presentation of financial statements, of course, refers to previous financial reporting. If in terms of budget there is an increase then of course the previous financial statements can be used as a basis for reviewing why in terms of quantity the use of budgets there is an increase.

Furthermore, based on the results of these observations, it can be concluded that accrual-based financial statements are prepared by qualified financial statement indicators.

d. Understandable

Understandable is that the information presented in the financial statements can be understood by the user and expressed in the form and terms that are adjusted to the limits of the understanding of the users to know the contents referred to in the financial statements.

2. Factors That Affect the implementation of Accrual-Based Agency Accounting System as Implementation of Pp 71 of 2010 in the Preparation of Financial Statements at the Office of the Ministry of Religious Affairs of Pohuwato Regency

a. Quality of Human Resources

One of the factors that facilitate the process to compile financial statements through SAIBA is to place human resources who have a background in economic education, especially accounting. But it also does not rule out the possibility for human resources who do not have an economic education

background because this can be pursued by participating in training held by the government or held internally by the Ministry of Religious Affairs. Of course, it must also be strengthened by the willingness of human resources in accountability for the financial statements in their Satker.

At the Ministry of Religious Affairs Pohuwato Regency seen from the available human resources are sufficient almost mostly S1 education, but judging from the placement of positions not under the educational background owned. So that, the competition that is owned is not by the duties entrusted to the officer.

In the working unit of Bimas Islam at the Ministry of Religious Affairs, Pohuwato regency has employees who are not from economic qualifications but qualified Islamic education. So, matters related to finance are always accompanied directly by the General Treasurer. Although this human resource is not by his educational background, the Ministry of Religious Affairs always seeks to improve its HR skills through technical guidance both organized by the Manado Training Center and organized by the Ministry internally.

b. Socialization and Mentoring Aspects

According to PP Number 71 of 2010, the Central Government is required to use an accrual basis in compiling and presenting financial statements no later than 2015. Based on this, the system and applications that have been built in SAI are developed, so that, they understand the mandate of these regulations. However, some things are specially arranged so that they can be more easily implemented by the work unit or are expected to produce better information. Development is carried out to conform to accrual-based Government Accounting Standards. Application development includes recording the initial balance with

migration, recording transactions, and adjusting. Related to this, for the smooth process of preparing financial statements, especially in the Ministry of Religious Affairs of Pohuwato Regency, of course, the first step is the stage of socialization and assistance to the financial management team.

Effective, efficient, transparent, and sustainable financial achievement is achieved through the application of accrual-based financial management. In the application of SAIBA, of course, what is done is the stage of socialization. The purpose of socialization is to inform the concept of SAIBA system in financial management.

Direction relating to the implementation of the system that will be used in financial management is often obtained by the financial management team before using a system. Socialization is carried out by madrasah finance both organized by the Ministry of Region and directly in the Center. This socialization also aims to increase knowledge for financial managers.

Based on the results of the interview, it can be concluded that socialization has a great influence on the implementation of the SAIBA system in the Ministry of Religious Affairs of Pohuwato Regency. Without socialization, the manager of the ministry will be difficult to implement the system.

DISCUSSION

1. The Application of an Accrual-Based Agency Accounting System as the Implementation of PP 71 of 2010 in the Preparation of Financial Reports at the Office of the Ministry of Religion of Pohuwato Regency

Changes in the financial management system in Indonesia have developed quite rapidly in the last year along with the demands for improved quality of financial

statements for the realization of transparency and accountability of central and local government financial management. Various management adjustments were made to support the change. One of the keys in the change is the development of government accounting policies in the form of Government Accounting Standards (SAP) which aims to provide basic guidelines in the preparation and presentation of government financial statements both central governments including the ministry of transportation, and local government.

To manage the government properly, the central government and local government need to have clear authority in financial management. One of the authorities that the government has in realizing good governance is the authority to manage its finances, as well as use the budget by its needs and designations. In this regard, the government applies Government Accounting Standards (SAP) in compiling and presenting financial statements that have a choice of two bases, namely ACCRUAL-based SAP and cash-based SAP to accrual. The application of accrual-based SAP in a government environment is to find out how much it costs to produce services for the public interest, as well as determine the price of services charged to the public. With this accrual-based SAP can produce financial information in the form of government financial statements that are relevant, reliable, comparable, and can be understood for decision-making in the economic, social, and political fields.

The results of the research are seen from **Relevant** indicators obtained that the implementation of accrual-based Government Accounting Standards (SAP) in the Ministry of Religious Affairs of Pohuwato Regency has been based on Government Regulation No. 71 of 2010. Where the preparation is based on

accounting principles that recognize income, expenses, assets, debt, and equity in accrual-based financial reporting, as well as recognizing income, expenditure, and financing in reporting the implementation of the budget on the basis set out in the State Revenue and Expenditure Budget (APBN). But the preparation of this financial statement also refers to the data of previous financial statements. The preparation of financial statements in the Ministry of Religious Affairs has been delayed several times so that budget blocking occurs. But sticking to the incident, the Ministry of Religious Affairs is now always trying to compile its report within the time set. In addition to being on time, the Ministry of Religious Affairs' financial statements is prepared in full which consists of a Budget Realization report (LRA) providing information that includes items of income, spending, transfers, financing, and outstanding posts.

Financial statements can be said to be relevant if the information contained in them can influence user decisions by helping them evaluate past or present events, predict the future, and confirm or correct the results of their past evaluations.

Thus, relevant financial statement information can be linked to the intent of its use. Information can be said to be relevant if it meets the following conditions: 1. Having feedback value benefits, the information allows users to affirm or correct their expectations in the past. 2. Having predictive value, information can help users to predict the future based on past results and present events. 3. Time, information is presented on time, so that, it can be influential and useful in decision making. 4. Complete, Government financial accounting information is presented as fully as possible, covering all accounting information that can affect decision-

making with due regard to existing constraints. The information behind each key piece of information contained in the financial statements is disclosed so that errors in the use of such information can be prevented. For the information presented to be relevant, the information presented in the government's financial statements must be based on the information needs of the users of government financial statements.

While it is reviewed from **Reliability**, from the results of the study obtained that: that the financial information listed in this accrual-based financial statement can be tested for truth. Because the data is presented following what happened and the presentation of data is done reasonably and completely and does not side with anyone.

In the principle of financial statements, it is said reliably if the Information in the financial statements is free from misleading understanding and material errors, presents every fact honestly and can be verified. Information may be relevant, but if its nature or presentation is unreliable then the potential use of such information may be misleading and detrimental to users of financial statements. Reliable information meets the characteristics: 1. Honest Presentation, Information describes honestly transactions and other events that should be presented or that can reasonably be expected to be presented. 2. Verifiable, the information presented in the financial statements can be tested, and if the test is done more than once by a different party, the results still show a conclusion that is not much different. 3. Neutrality, Information is directed at general needs and does not side with the needs of certain parties. For the information produced to be reliable then the presentation of information in the government's financial statements must be based on applicable

laws and regulations and presented thoroughly.

In addition to reliability, indicators that serve as a benchmark for success in the implementation of SAIBA are **Comparable**. Accrual-based financial statements are prepared by the indicators of quality financial statements. The components of financial statements are prepared in the form of budget realization reports (LRA) 2. Report of changes in budget balance more than 3. Balance Sheet 4. Operational report 5. Cash flow statement 6. Statement of changes in equity. The financial data presented can be juxtaposed with other financial data. The goal is none other than to evaluate the financial position, performance, and changes in financial position relatively and adjusted to the needs of users of financial information.

Furthermore, the following indicator is the **Understandable** report. The results of the study obtained that: financial data is presented through accrual-based, as long as this can be understood by users of financial information. The results of the audit conducted by BPK obtained that the financial statements were presented by the WTP category.

Understandably, the information presented in the government's financial statements is said to be understandable if the user understands the information presented and can interpret it. This can be seen from the benefits of the information presented to decision-making. For this reason, the presentation of information in government financial statements must use formats/forms and terms that are adjusted to the limits of understanding of users.

Furthermore, based on the results of this research, it can be obtained that the application of SAIBA as the implementation of PP No. 71 of 2010 in the management of the preparation of financial statements has been implemented properly. It also shows that

the preparation of financial statements in the Ministry of Religious Affairs contains the principle of transparency. Transparency in the implementation of government can give a very meaningful meaning that besides being one form of government accountability to the people it can also create good governance and can also reduce the opportunity for the practice of collusion, corruption, and nepotism (KKN).

This as stated in other theories explains that transparency thus means the openness of the government in providing information related to public resource management activities to those who need information [9]. In the sense that the Government is obliged to provide the necessary information both financial and other information that will be used for social and political-economic decision making by interested parties.

PP No. 71 of 2010 on government accounting standards is a guideline in compiling financial statements used by the government including the Ministry of Religious Affairs of Pohuwato Regency. In the new SAP (PP No. 71 of 2010) the financial statement component consists of: the financial statement component consists of 1) Budget Realization Report (LRA) 2) More Budget Balance Change Report (SAL Change Report) 3) Balance Sheet 4) Operational Report (LO) 5) Cash Flow Statement (LAK) when compared to previous financial statements consisting only of 1. Budget Realization Report in the form of income-LRA, spending, transfer, and financing 2. The elements covered by the balance sheet consist of assets, liabilities, and equity; 3. The Cash Flow Statement presents cash information in connection with operating, investment, funding, and transitory activities describing the initial balance, receipt, expenditure, and final balance of central/local government cash during; 4. Notes on Financial Statements include

narrative explanations or details of the figures contained in the Budget Realization Report, SAL Change Report, Operational Report, Equity Change Report, Balance Sheet, and Cash Flow Statement. The notes on the Financial Statements also include information about accounting policies used by reporting entities and other information required and recommended to be disclosed in Government Accounting Standards as well as expressions necessary to produce a reasonable presentation of financial statements.

Thus, from this statement, it can be concluded that through the application of an accrual-based accounting system, financial statements at the Ministry of Religious Affairs of Pohuwato Regency can be categorized as quality because they are relevant, reliable, understandable, and comparable. This statement is reinforced by the results of the assessment from the CPC where the Ministry of Religious Affairs of Pohuwato Regency produces a WTP assessment (reasonable without exception).

2. Factors That Affect the implementation of Accrual-Based Agency Accounting System as Implementation of Pp 71 of 2010 in the Preparation of Financial Statements at the Office of the Ministry of Religious Affairs of Pohuwato Regency

a. Quality of Human Resources

The application of accrual-based agency accounting systems in the preparation of government financial statements can meet the desired quality when measured from indicators that have been described earlier as normative prerequisites that need to be realized in accounting information to meet its objectives. The quality of financial statements will improve the quality of

information presented in financial statements. Users of financial statements are confident in making decisions because they are based on information that has been prepared, approved, and audited transparently, accountable and qualified. The quality of financial statements is the extent to which financial statements present true and honest information. This means that the quality of financial statements indicates the concept of quality of information from the report. One of the main factors that can affect the application of SAIBA in financial management is HR.

The results of the study obtained that at the Ministry of Religious Affairs Pohuwato Regency seen from the available human resources are sufficiently mostly S1 education. However, judging from the placement of positions not appropriate with the educational background owned. Thus, the competence possessed is not appropriate with the duties entrusted to the employee.

A total of 5 people who are placed as financial managers only 1 person educated economics. While the rest is not from an educational background that is following its tupoksi (The main tasks and functions). So, the results of the research concluded that the quality of resources can affect the application of accrual-based accounting systems.

Furthermore, another theory says that the success of policy implementation must be supported by resources in the form of human resources that have the competence of the implementor [11]. So, looking at the results of the study can be concluded that HR influences the application of SAIBA applications in managing finances, especially in the Ministry of Religious Affairs of Pohuwato Regency.

The influence of Human Resources on the application of accrual-based government accounting becomes very logical because performance as a measure

of the success of the implementation of a task is measured by the quantity and quality of work. In this case, the quality of the work will be obtained well when the executor of the task has a good ability in carrying out his work.

b. Socialization and Mentoring Aspects

Socialization is the most important process that we consciously or not always live every day. Socialization can be interpreted as a process of recognition of indigo-values in such a way that finally formed an individual intact. So, it can be said that an individual never socializes perfectly, he can be likened to an incomplete individual. Socialization is a very important aspect of the entire policy process because the policies that have been made will be useful when socialized.

In the opinion of experts, policy socialization is in principle "away for a policy to achieve its goals" [12]. A policy program must be socialized to have the desired impact or purpose. Socialization is viewed as a process of interaction between a device of goals and actions that can achieve policy goals wherein the socialization of policies actors, organizations, procedures, and techniques are used together. Apart from the various issues surrounding policy socialization, essentially the socialization of this policy must be done in the context of a comprehensive organization with clear goals and targets, clear priorities of clear supporting resources as well.

The results of the research obtained that socialization has a great influence on the implementation of the SAIBA system in the Ministry of Religious Affairs of Pohuwato Regency. Without socialization, the manager of the ministry will be difficult to implement the system.

In achieving effective, efficient, transparent, and accountable state financial management, starting from the Work Unit, an accrual-based accounting

system is needed. So that, for the success of this application, of course, the first step carried out is socialization related to the application of SAIBA to financial managers. In the Ministry of Religious Affairs before using this system, first, the entire financial management team is given socialization so that the financial management team does not have difficulty in implementing this application.

CONCLUSION

1. The application of accrual-based agency accounting systems has been done well. See from the relevance indicator. The implementation of government accounting standards (SAP) based on accrual in the Ministry of Religious Affairs of Pohuwato Regency has been relevant under Government Regulation No. 71 of 2010, which consists of budget realization reports (LRA) providing information that includes items of income, spending, transfer, financing, and outstanding posts. Furthermore, judging from reliability indicators, accrual-based financial information can be tested in the form of presentation of data presented by what happened, and the presentation of data is done fairly and completely and does not side with anyone. Further to the indicator can be compared where the preparation of the report can be compared with other financial data. Meanwhile, the following indicators can be understood, where the report has been very clear by users of financial information.

The application of an accrual-based agency accounting system as the implementation of PP 71 of 2010 in the preparation of financial statements at the Office of the Ministry of Religious Affairs of Pohuwato Regency includes human resources and socialization. Judging from human resources obtained those human resources placed

as financial managers have not been by the educational background to cause delays in the preparation of financial statements due to limited competence. Meanwhile, in view socialization can have an influence in the implementation of accrual-based accounting systems. Without socialization, human resources placed as financial managers will not be able to implement this application system.

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