

*Research Article*

# An Analysis of the Application of Government Accounting Standards at the Central Statistics Agency in Medan City

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**Abstract:** This study examines the implementation of accrual-based Government Accounting Standards (SAP) at the Central Statistics Agency (BPS) of Medan City, in accordance with Government Regulation No. 71 of 2010. The research aims to evaluate financial management practices, SAP implementation, and the quality of financial reports. A qualitative approach was employed, with data collected through interviews, observation, and document analysis. The findings indicate that BPS Medan City has adopted accrual-based SAP by preparing financial reports, including the Budget Realization Report (LRA), Balance Sheet, Operational Report, and Notes to Financial Statements (CaLK). These reports meet qualitative characteristics such as relevance, reliability, comparability, and clarity. However, challenges include limited staff understanding of accrual principles and technical issues in transaction recording. The study concludes that SAP implementation has enhanced financial transparency and accountability, though improvements in human resource capacity and support systems are needed for more effective execution. However, challenges were identified in the implementation process. Limited staff understanding of accrual accounting principles has posed difficulties in proper transaction recording, especially in translating cash-based accounting systems to accrual-based systems. In addition, there are technical challenges related to the integration of financial software, which sometimes hampers the smooth generation of required financial reports. Despite these challenges, the study concludes that SAP implementation has enhanced financial transparency and accountability within BPS Medan City. The findings suggest that further improvements in human resource capacity, including training in accrual accounting principles, as well as strengthening technical support systems, are necessary for more effective execution. The study recommends that BPS Medan City focus on capacity building and system optimization to ensure the long-term success and sustainability of accrual-based accounting practices.

**Keywords :** BPS Medan City, Budget Realization Report, Central Statistics Agency, Financial Accountability, Government Accounting Standards

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## 1. Introduction

In the era of globalization, the realization of good governance has become imperative for public sector institutions. This is particularly crucial for ensuring that state financial management is conducted in a transparent, accountable, effective, and efficient manner. Good governance reflects a government's success in implementing its development agenda in alignment with its stated objectives. To achieve this, public administration must adhere to principles of sound financial governance, which includes proper budgeting, accounting, and reporting mechanisms.

In Indonesia, the foundation for government financial management is stipulated in Government Regulation No. 71 of 2010 concerning Government Accounting Standards (Standar Akuntansi Pemerintahan or SAP). The implementation of accrual-based accounting standards in regional and local government agencies marked a significant shift from cash-based to accrual-based financial reporting. This transition is expected to provide a more comprehensive depiction of the government's financial position and improve the transparency, accountability, efficiency, and effectiveness of financial information, thus offering a more accurate representation of the government's rights and obligations (Ritonga, 2021).

The application of SAP in government institutions is a strategic effort to achieve optimal accountability and transparency in public financial management. It enables stakeholders to assess the quality of financial governance practices. Accountability plays a vital role in establishing public trust in governmental institutions and encompasses the responsibility of public institutions to justify their actions and decisions to citizens. As argued by Marshanda et al. (2024), accountability is not merely about compliance, but a set of standards and procedures through which governments answer to the public.

SAP serves as the foundation for producing high-quality financial reports as a form of responsibility to the public. It outlines principles and frameworks used in the preparation and presentation of government financial statements. In this context, accrual-based accounting is increasingly emphasized over cash-based approaches. Unlike cash basis, which only records transactions upon cash movement, the accrual basis recognizes revenues and expenses when they are earned or incurred, regardless of cash flow. This provides stakeholders with more reliable and relevant information, enabling better evaluation of government performance and resource management (Moenek et al., 2020). Accrual-based reporting is regarded as a more robust foundation for achieving transparency and accountability in modern public governance.

The Central Statistics Agency (Badan Pusat Statistik or BPS) of Medan City, as a non-ministerial government agency, is expected to adopt accrual-based SAP. BPS plays a critical role in Indonesia's national statistical system, providing essential data for development planning. Its operations, funded by the State Budget (APBN), include survey activities, data processing, information system development, dissemination, and operational management (BPS, 2023). As a measure of accountability, BPS Medan is required to prepare financial reports in accordance with SAP. The implementation of SAP is expected to serve as a foundation for improving performance, transparency, and accountability in public financial management.

## 2. Literature Review

According to Paul Grady (as cited in Hamta, 2020), accounting can be defined as a body of knowledge and an organizational function responsible for recording, classifying, processing, summarizing, analyzing, and interpreting all financial characteristics, transactions, and events

occurring within an accounting entity. The purpose of this process is to provide meaningful information to management, which is essential for reporting and fulfilling the responsibility of stewardship. From various perspectives, accounting is understood as a science that generates concepts, principles, standards, procedures, and techniques; as a system that processes and records data for accountability purposes; and as a tool that requires physical support such as forms, documents, and information systems to provide timely and accurate financial information for decision-making (Hamta, 2020).

Government Accounting Standards (Standar Akuntansi Pemerintahan or SAP) are accounting principles used for the preparation and presentation of government financial statements, including both the Central Government Financial Statements (LKPP) and Regional Government Financial Statements (LKPD). The purpose of SAP is to enhance transparency and accountability in government accounting practices and to improve the quality of LKPP and LKPD. SAP functions as a mandatory guideline and legal reference in the preparation of financial reports, serving to unify the understanding among preparers, users, and auditors in order to achieve better performance measurement (Halim, 2021).

Based on Government Regulation No. 71 of 2010, SAP is defined in Articles 1 (4) and (5) as the accounting principles that must be followed in the preparation of government financial statements. The SAP Committee is responsible for drafting the regulation that sets forth these principles. Accrual-based SAP refers to the use of the accrual basis in reporting operational revenues, expenses, assets, liabilities, and equity in financial statements. Additionally, it includes the reporting of budget realization, expenditures, and financing in accordance with the national or regional budget (APBN/APBD). Government Regulation No. 71 of 2010 consists of three appendices, with the second appendix emphasizing the transition from cash basis to accrual basis accounting, and the third appendix explaining the process for developing accrual-based government accounting standards (Arnita et al., 2024).

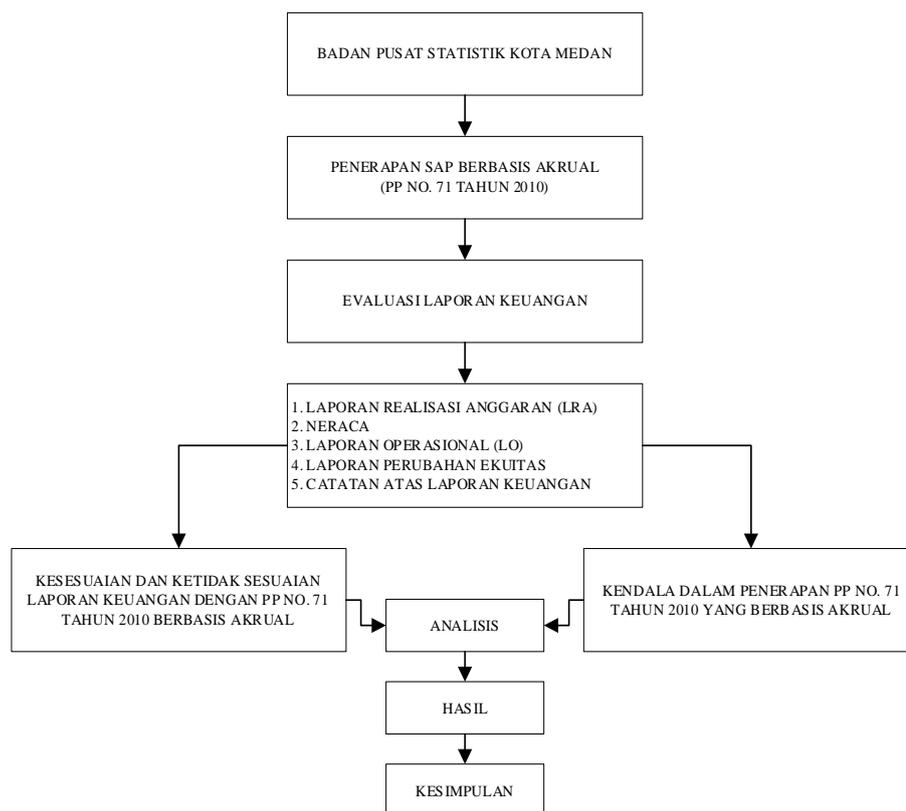
### **3. Research Model**

This study employed a qualitative research approach with a case study design, aiming to generate in-depth data on human understanding and behavior through the opinions and observable actions of key informants. The research was conducted as field research, meaning the data were gathered directly from the actual research setting at the Central Statistics Agency (Badan Pusat Statistik or BPS) of Medan City. This approach was selected to provide a rich and comprehensive understanding of the subject under investigation. Descriptive analysis was used to systematically portray the facts and characteristics related to the application of Government Accounting Standards (SAP), highlighting variations in practice and the behavioral responses of the institution's personnel.

The focus of this study is the implementation of Government Accounting Standards (SAP), as regulated under Government Regulation No. 71 of 2010 (or any amendments applicable during the study period). The implementation is assessed in terms of compliance with the accounting principles, rules, and procedures required for preparing and presenting government financial statements at BPS Medan. The key aspects evaluated include: (a) Understanding of Standards – the accounting staff's knowledge of SAP principles, including relevant PSAP provisions; (b) Accounting Policies – the existence and alignment of BPS Medan's accounting policies with SAP requirements; (c) Recording and Classification – the accuracy of financial transaction entries and classifications based on SAP accounts; and (d) Financial Reporting – the compliance of report formats and disclosures (including LRA, Balance Sheet, LO, and Notes) with SAP standards.

Data collection involved both primary and secondary sources. Primary data were obtained through interviews and direct observation at BPS Medan, targeting individuals involved in the preparation of financial reports. Secondary data included official documents such as financial statements, regulations, and internal policies related to SAP implementation. The techniques used were: (a) interviews, which enabled the collection of insights through structured dialogue with key informants (Esterberg, 2021); (b) documentation, which involved reviewing relevant written records such as financial reports and internal memos (Santoso, 2022); and (c) observation, through which the researcher directly observed the processes and behaviors related to financial management activities (Hidayat, 2023).

Based on the research gaps identified and contextual differences, this study aims to analyze the implementation of Government Accounting Standards at the Central Statistics Agency in Medan City. While previous research has emphasized issues such as limited technical capacity and internal policy constraints, this study focuses specifically on the financial reporting practices, conformity with Government Regulation No. 71 of 2010, and challenges faced during implementation at BPS Medan. The objective is to evaluate the extent to which SAP has been implemented, identify areas of non-compliance, and uncover underlying barriers. To guide this research, a conceptual framework was developed that illustrates the relationship between the implementation of SAP and the quality of financial reporting, while also identifying potential influencing factors such as human resource capacity, technological infrastructure, and managerial support. This framework serves as the basis for constructing research hypotheses and directing the analysis in subsequent sections.



**Pict 1. Conceptual Framework of the Study.**

Based on the conceptual framework above, the following hypotheses are proposed in this study: H1: The implementation of SAP at BPS Medan positively influences the quality of its financial reporting. H2: The implementation faces challenges that affect the effectiveness of public financial management, including issues related to human resources, technological infrastructure, and managerial support.

## 4. Results and Discussion

### Budget Realization Report

The Central Statistics Agency (Badan Pusat Statistik or BPS) of Medan City has prepared the Budget Realization Report (Laporan Realisasi Anggaran or LRA) for the periods ending December 31, 2023 and December 31, 2024 as part of its financial accountability in accordance with the Accrual-Based Government Accounting Standards (Government Regulation No. 71 of 2010). This report reflects the budget performance of BPS Medan in supporting the implementation of its main duties and functions as a provider of statistical data in the Medan City region. The following is the Budget Realization Report of BPS Medan City for the periods ending December 31, 2024, and December 31, 2023.

Table 1. Budget Realization Report of BPS Medan City

Uraian	Catatan	31 Desember 2024		% Terhadap Anggaran	31 Desember 2023
		Anggaran	Realisasi		Realisasi
<b>Pendapatan</b>					
Pendapatan Penerimaan Negara Bukan Pajak	B.1	0	164.288.889	0,00	55.836.501
<b>Jumlah Pendapatan</b>		0	164.288.889	0,00	55.836.501
<b>Belanja Negara</b>	B.2	11.214.817.000	10.362.619.655	92,40	14.827.998.906
<b>Belanja Pegawai</b>	B.3	6.686.971.000	6.560.078.692	98,10	6.263.765.088
<b>Belanja Barang</b>	B.4	4.011.446.000	3.286.140.963	81,92	8.186.483.818
<b>Belanja Modal</b>	B.5	516.400.000	516.400.000	100,00	377.750.000
<b>Jumlah Belanja</b>		11.214.817.000	10.362.619.655	92,40	14.827.998.906

### Balance Sheet

The Central Statistics Agency (Badan Pusat Statistik or BPS) of Medan City presents its Balance Sheet as of December 31, 2023 and December 31, 2024, which reflects the financial position based on the Accrual-Based Government Accounting Standards (SAP) in accordance with Government Regulation No. 71 of 2010. The following is the Balance Sheet of BPS Medan City as of December 31, 2024, and December 31, 2023.

Table 2. Balance Sheet of BPS Medan City

Uraian	Catatan	31 Desember 2024	31 Desember 2023
<b>ASET</b>			
<b>ASET LANCAR</b>			
Persediaan	C.1	81.805.264	90.764.297
<b>Jumlah Aset Lancar</b>		<b>81.805.264</b>	<b>90.764.297</b>
<b>PIUTANG JANGKA PANJANG</b>			
<b>Jumlah Piutang Jangka Panjang</b>		<b>0</b>	<b>0</b>
<b>ASET TETAP</b>			

Tanah	C.2	3.385.370.000	3.385.370.000
Peralatan dan Mesin	C.3	2.505.182.059	2.234.432.059
Gedung dan Bangunan	C.4	1.564.851.000	1.564.851.000
Aset Tetap Lainnya	C.5	10.023.664	5.526.164
Akumulasi Penyusutan	C.6	(1.929.497.090)	(1.833.618.391)
<b>Jumlah Aset Tetap</b>		<b>5.535.929.633</b>	<b>5.356.560.832</b>
<b>ASET LAINNYA</b>			
Aset Tak Berwujud	C.7	60.830.000	60.830.000
Akumulasi Penyusutan/amortisasi Aset Lainnya	C.8	(59.651.250)	(57.293.750)
<b>Jumlah Aset Lainnya</b>		<b>1.178.750</b>	<b>3.536.250</b>
<b>JUMLAH ASET</b>			
		<b>5.618.913.647</b>	<b>5.450.861.379</b>
<b>KEWAJIBAN</b>			
<b>KEWAJIBAN JANGKA PENDEK</b>			
Utang kepada Pihak Ketiga	C.9	212.585.814	219.869.151
<b>JUMLAH KEWAJIBAN</b>		<b>212.585.814</b>	<b>219.869.151</b>
<b>EKUITAS</b>			
Ekuitas	C.10	5.406.327.833	5.230.992.228
<b>JUMLAH EKUITAS</b>		<b>5.406.327.833</b>	<b>5.230.992.228</b>
<b>JUMLAH KEWAJIBAN DAN EKUITAS</b>			
		<b>5.618.913.647</b>	<b>5.450.861.379</b>

### Operational Report

The Central Statistics Agency (Badan Pusat Statistik or BPS) of Medan City has completed its Operational Report for the periods ending December 31, 2023, and December 31, 2024. This report reflects the performance achievements in carrying out its core functions as the provider of strategic statistical data for the largest urban area in North Sumatra. The following is the Operational Report of BPS Medan City for the periods ending December 31, 2024, and December 31, 2023.

Table 3. Operational Report of BPS Medan City

Uraian	Catatan	31 Desember 2024	31 Desember 2023
<b>KEGIATAN OPERASIONAL</b>			
<b>PENDAPATAN</b>			
<b>JUMLAH PENDAPATAN</b>		<b>0</b>	<b>0</b>
<b>BEBAN</b>			
Beban Pegawai	D.1	6.552.753.895	6.258.686.202
Beban Persediaan	D.2	158.629.220	400.187.263
Beban Barang dan Jasa	D.3	2.323.730.966	5.417.050.582
Beban Pemeliharaan	D.4	173.373.390	88.341.570
Beban Perjalanan Dinas	D.5	682.936.907	2.523.660.404
Beban Penyusutan dan Amortisasi	D.6	336.131.199	273.203.951
<b>JUMLAH BEBAN</b>		<b>10.227.555.577</b>	<b>14.961.219.972</b>
<b>SURPLUS/DEFISIT DARI KEGIATAN OPERASIONAL</b>		<b>(10.227.555.577)</b>	<b>(14.961.219.972)</b>
<b>KEGIATAN NON OPERASIONAL</b>	D.7	0	0
Pendapatan pelepasan Aset Non Lancar		164.288.888	13.400.000
Beban Pelepasan Aset Non Lancar		0	65.419.904
Pendapatan dari Kegiatan Non Operasional Lainnya		1	42.346.501
Beban dari Kegiatan Non Operasional Lainnya		0	82.519.672
<b>SURPLUS/DEFISIT DARI KEGIATAN NON OPERASIONAL</b>		<b>164.288.889</b>	<b>(92.103.075)</b>
<b>SURPLUS/DEFISIT</b>		<b>(10.063.266.688)</b>	<b>(15.053.323.047)</b>

#### Statement of Changes in Equity

The following is the Statement of Changes in Equity of the Central Statistics Agency (Badan Pusat Statistik or BPS) of Medan City for the periods ending December 31, 2024, and

December 31, 2023.

**Table 4. Statement of Changes in Equity – BPS Medan City**

Uraian	Catatan	31 Desember 2024	31 Desember 2023
Ekuitas Awal	E.1	5.230.992.228	5.141.406.000
Surplus/Defisit-LO	E.2	(10.063.266.688)	(15.053.323.047)
Transaksi Antar Entitas	E.4	10.238.602.293	15.142.909.275
Diterima dari Entitas Lain (DDEL)/Ditagihkan ke Entitas Lain (DKEL)	E.4.1	10.198.330.766	14.772.162.405
Transfer Masuk/Transfer Keluar	E.4.2	40.271.527	370.746.870
Kenaikan/Penurunan Ekuitas		175.335.605	89.586.228
Ekuitas Akhir	E.5	5.406.327.833	5.230.992.228

#### Non-Tax Revenue

As of December 31, 2024, the realization of revenue was recorded at IDR 164,288,889, or 0.00 percent of the estimated revenue, which was set at IDR 0. The detailed breakdown of revenue for the Central Statistics Agency (Badan Pusat Statistik or BPS) of Medan City is as follows:

**Table 5. Details of Estimated and Realized Revenue**

Uraian	2024		
	Anggaran (Rp)	Realisasi (Rp)	Real Anggaran (%)
<b>Pendapatan dari penjualan, pengelolaan BMN, Iuran Badan Usaha dan penerimaan Klaim Asuransi BMN</b>	<b>0</b>	<b>164.288.888</b>	<b>0,00</b>
<b>Pendapatan lain-lain</b>	<b>0</b>	<b>1</b>	<b>0,00</b>
<b>Jumlah</b>	<b>0</b>	<b>164.288.889</b>	<b>0</b>

## Expenditures

As of December 31, 2024, the total realized expenditures of the agency amounted to IDR 10,362,619,655, representing 92.40 percent of the total allocated budget of IDR 11,214,817,000. The detailed breakdown of budget allocation and actual expenditures as of December 31, 2024, is presented below:

**Table 6. Details of Budget Allocation and Realized Expenditures**

Uraian	2024		
	Anggaran (Rp)	Realisasi (Rp)	Real Anggaran (%)
<b>Belanja Pegawai</b>	<b>6.686.971.000</b>	<b>6.560.078.692</b>	<b>98,10</b>
<b>Belanja Barang</b>	<b>4.011.446.000</b>	<b>3.286.140.963</b>	<b>81,92</b>
<b>Belanja Modal</b>	<b>516.400.000</b>	<b>516.400.000</b>	<b>100,00</b>
<b>Jumlah Neto</b>	<b>11.214.817.000</b>	<b>10.362.619.655</b>	<b>92,40</b>

## Personnel Expenditures

The realization of Personnel Expenditures as of December 31, 2024, amounted to IDR 6,560,078,692, while as of December 31, 2023, it amounted to IDR 6,263,765,088. Personnel expenditures include compensation in the form of cash or goods provided to state officials, civil servants (PNS), and non-civil servant employees, in accordance with statutory regulations, as remuneration for work performed—excluding expenditures related to capital formation.

**Table 7. Comparison of Personnel Expenditures**

Uraian	Realisasi 31 Desember 2024 (Rp)	Realisasi 31 Desember 2023 (Rp)	Naik/Turun (%)
Belanja Gaji dan Tunjangan PNS	3.519.702.188	3.268.815.925	7,68
Belanja Gaji dan Tunjangan PPPK	57.358.900	19.423.926	195,30
Belanja Lembur	53.807.000	95.687.000	(43,77)
Belanja Tunj, Khusus & Belanja Pegawai Transito	2.934.621.778	2.880.408.926	1,88
<b>Jumlah Bruto</b>	<b>6.565.489.866</b>	<b>6.264.335.777</b>	<b>4,81</b>

Pengembalian Belanja	5.411.174	570.689	848,18
<b>Jumlah</b>	<b>6.560.078.692</b>	<b>6.263.765.088</b>	<b>4,73</b>

### Goods Expenditures

The realization of Goods Expenditures as of December 31, 2024, amounted to IDR 3,286,140,963, while as of December 31, 2023, it amounted to IDR 8,186,483,818.

**Table 8. Comparison of Goods Expenditures**

<b>Uraian</b>	<b>Realisasi 31 Desember 2024 (Rp)</b>	<b>Realisasi 31 Desember 2023 (Rp)</b>	<b>Naik/Turun (%)</b>
Belanja Barang Operasional	162.835.108	313.280.057	(48,02)
Belanja Barang Non Operasional	1.675.412.473	4.670.219.019	(64,13)
Belanja Persediaan	106.141.160	195.771.000	(45,78)
Belanja Jasa	489.832.131	402.002.568	21,85
Belanja Pemeliharaan	173.373.390	86.484.570	100,47
Belanja Perjalanan Dalam Negeri	682.936.907	2.523.660.404	(72,94)
<b>Jumlah Bruto</b>	<b>3.290.531.169</b>	<b>8.191.417.618</b>	<b>(59,83)</b>
Pengembalian Belanja	4.390.206	4.933.800	(11,02)
<b>Jumlah</b>	<b>3.286.140.963</b>	<b>8.186.483.818</b>	<b>(59,86)</b>

### Capital Expenditures

The realization of Capital Expenditures as of December 31, 2024, amounted to IDR 516,400,000, while as of December 31, 2023, it amounted to IDR 377,750,000. Capital expenditures represent budget disbursements for the acquisition of fixed assets and other assets that provide benefits beyond a single accounting period.

**Table 9. Comparison of Capital Expenditures Realization**

<b>Uraian</b>	<b>Realisasi 31 Desember 2024 (Rp)</b>	<b>Realisasi 31 Desember 2023 (Rp)</b>	<b>Naik/Turun (%)</b>
Belanja Modal Peralatan dan Mesin	516.400.000	377.750.000	36,70

<b>Jumlah Bruto</b>	<b>516.400.000</b>	<b>377.750.000</b>	<b>36,70</b>
Pengembalian Belanja	0	0	0,00
<b>Jumlah</b>	<b>516.400.000</b>	<b>377.750.000</b>	<b>36,70</b>

## 5. Discussion Analysis

The enactment of Government Regulation Number 71 of 2010 on Government Accounting Standards marked a significant milestone in Indonesia's transition from a cash-based accounting system to an accrual-based one. The full implementation of accrual-based Government Accounting Standards (SAP) was scheduled to begin in 2015. As stated in Article 1, Paragraph 8, the accrual-based SAP encompasses the recognition of revenues, expenses, assets, liabilities, and equity in financial statements prepared on an accrual basis. Furthermore, the recognition of revenues, expenditures, and financing in budget execution reports must comply with the provisions of the national or regional budget (APBN/APBD).

In practice, when asked about the implementation of accrual-based government accounting standards, most financial managers at the Central Statistics Agency (Badan Pusat Statistik/BPS) Medan demonstrated a comprehensive understanding of the accrual concept. The implementation process of accrual-based SAP involved all employees, from the planning stage to evaluation, ensuring holistic engagement and proper integration of the standards into the agency's operations.

The research conducted at BPS Medan revealed that the agency consistently applies Government Regulation Number 71 of 2010 in preparing its financial reports, adhering to SAP modules PSAP 01 through PSAP 12. Emphasis is placed on the relevance and timeliness of the reports, contributing to the production of higher-quality financial information for stakeholders. This dedication to compliance ensures that financial reports support transparent and accountable governance.

Fundamentally, financial reports are the result of an accounting process that serves as a means of communicating an organization's financial activities and condition to interested parties. Therefore, these reports act as a vital communication bridge between the organization and its stakeholders, reflecting the entity's financial health and operational performance. For BPS Medan, this communication is achieved through structured reports including the balance sheet, budget realization report, operational report, and notes to the financial statements.

Each component of the financial statements follows the standards set by government accounting regulations. The Balance Sheet outlines assets, liabilities, and equity at a specific date. The Budget Realization Report (LRA) presents budget execution details and surplus/deficit analysis. The Operational Report (LO) details income, expenses, and financial results of operations. The Notes to Financial Statements (CaLK) provide explanatory details for each report. BPS Medan's financial reports meet four key qualitative characteristics: (1) Relevance for timely evaluation and forecasting, (2) Reliability ensured

through a three-stage verification process, (3) Comparability across fiscal periods, and (4) Understandability through systematic and straightforward presentation. This fulfillment supports transparency and accountability in local budget management.

## 6. Conclusions

Based on the results and discussion of this study regarding the implementation of Government Accounting Standards (SAP) at the Central Statistics Agency (BPS) of Medan City, it can be concluded that BPS Medan has adopted transparent and accountable financial management practices. This includes active involvement of all employees in the financial reporting process, ensuring accurate and timely report preparation. The agency has successfully implemented accrual-based SAP, as evidenced by the recognition of revenues and expenditures in accordance with established accounting principles, and the presentation of financial reports that meet the qualitative characteristics of relevance, reliability, understandability, and comparability. The analysis confirms that BPS Medan's financial statements reflect a reliable and accountable financial position, providing essential information for decision-making. However, challenges such as limited understanding among personnel and technological constraints still need to be addressed to enhance the effectiveness of financial management in the future.

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