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ROLE OF REGIONAL HEAD OF STATE'S ATTITUDES IN IMPLEMENTATION OF FINANCE POLICY ABOUT THE GOVERNMENT ACCOUNTING STANDARDS IN INDONESIA

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ABSTRACT

Indonesian state financial policies have undergone major changes since the release the Law on State Finance package in 2003 and 2004 as well as the Law on Local Government Package of 2004. The legislation has been set up clearly financial management with a transparent and accountable as well as the financial management in the region from President to the Regional Head. This implies a stronger role of the Regional Head in implementing the financial policy in the local government. The financial policy communication to local governments are often disruption whereby the policy is not communicated clearly and consistently. This study is a single case study for examining the phenomenon in which the object of research is the Semarang City Government as the only one that has been implemented government accounting standards accrual-based policy. In adequately of the financial policy's communication about implementation of government accounting standards accrual-based policy from the central government to the local government can be overcome by the attitude of the Regional Head avoiding uncertainty (uncertainty avoidance) and has a vision for the future (confucian dynamism) so to encourage the attitude of the staff at the local government and also encourage the emergence of support from external parties to support the implementation of the financial policy of the country.

JEL CODE

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KEYWORDS

finance, head region, implementation, policy.

1. INTRODUCTION

Financial management in Indonesia is regulated in the legislation package on state finances, in Law Number 17 of 2003 Year on State Finance, Law Number 1 of 2004 Year on State Treasury and Law Number 15 of 2004 Year concerning State Finance and Accountability. Package of laws on the state finances become a strong legal foundation for implementing state financial management reforms. The State Financial management has set out clearly and firmly about the financial and asset management system that follows the development of public sector management in order to promote the establishment of the transparent and professional state financial management. The Package of laws on the state finances has instructed local and central governments to implement accrual basis in 2008 and the governments may apply cash toward accrual before 2008.

Law Number 32 of 2004 Years on Local Government which gives autonomy to the regions included in the financial management area. Although the President has handed over the financial management to the Regional Head, but the arrangements of region's financial management have to be implemented within the framework of the state financial administration system. Regional Head should obey the laws and government regulations and ministerial regulations about state financial management, including regional financial management. Though the financial policy communication to local governments are often disruption whereby the policy is not communicated clearly and consistently. Regulations drawn up by the central government that should serve as guidelines for regional government in managing local finances available is incomplete, unclear content and inconsistent with other relevant regulations. These regulations include guidelines for formulating the budget, local budget execution and accountability of use of local budgets (BPK audit reports and interviews with executors of

financial management in Semarang City Government and other local governments that observed implementation of accrual accounting basis in Semarang City Government).

The fact that the central government policies related to financial management is still incomplete, unclear and inconsistent with the relevant policies so the financial manager lead to confuse in managing the financial of local government which affects the difficulty in preparing the financial statement. Financial statement is an instrument for local government to account the use of local budget to parliament. In preparing financial statement, government should obey to government accounting standards. Government accounting standards in Indonesia referring the development of accounting standards internationally in government by the transition from cash accounting basis to accrual accounting basis. The Regulation of Government about the Government Accounting Standards (SAP: Standar Akuntansi Pemerintahan) based on accrual basis just published in 2010. That is the Government Regulation No. 71 Year 2010. In terms of the reporting entity (the financial report's authors) can not apply, the reporting entity may apply the cash toward accrual basis of a maximum of 4 (four years) after fiscal year in 2010 (2015). The command to implement accrual accounting basis in The Government Regulation No. 71 Year 2010 does not obey to The Package of Laws on The State Finances in which should have implemented in 2008.

The focus of this study is implementation of public policy, meanwhile, developments in the theory and implementation of research public policy are covered by the dubious issues of the quality of policy implementation theory (Paudel, 2009).

Based on the background of the above-mentioned problems, researcher formulates the problem to be studied is "What role of Regional Head's attitudes (disposition) in implementing the financial policy of the country ? "

2. REVIEW OF LITERATURE

A. POLICY IMPLEMENTATION THEORY

1. **Model of policy process** refers to Thomas R. Dye (1972) includes:

- a) *identification of policy problem*
- b) *agenda setting*
- c) *policy formulation*
- d) *policy legitimation*
- e) *policy implementation*
- f) *policy evaluation*

2. **Definitions of policy implementation:**

Implementation is evident that a wide variety of factors – from the availability of sufficient resources to the structure of intergovernmental relations, from the commitment of lower level officials to reporting mechanism within bureaucracy, from the political leverage of opponent of the policy to accident of timing, luck, and seemingly unrelated events-can and do frequently intervene between the statement of policy goals and their actually delivered (Grindle, 1980).

3. **Model of Policy Implementation**

a) Model Edwards III (Edwards III, 1980: 9-12)

The importance of reliable information on implementation cannot be underestimated. When policymakers lack information about implementation, they may not only terminate a potentially successful program, but they also may expand a program inappropriately (Edwards III, 1980: 9).

Edwards III use four critical variables in implementing public policy: *communication, resources, dispositions or attitudes and bureaucratic structure which are operating simultaneously and interacting with each other to aid or hinder policy implementation.*

- 1) *Executors must know what they are supposed to do, so orders to implement policies must be transmitted to the appropriate personnel, and they must be clear, accurate and consistent (communication)*
- 2) *If the personnel responsible for carrying out policies lack the resources to do, implementation will not be effective. Important resources include staff, information, authority and facilities (resources).*
- 3) *The executors must desire to carry out a policy (dispositions/attitudes).*
- 4) *An implementation may still be thwarted because of deficiencies in bureaucratic structure: fragmentation may hinder coordination and SOPs (standard operating procedures) designed for ongoing policies are often inappropriate for new policies (bureaucratic structure).*

The concept of Edwards III (1980: 150-153) on policies that potentially, it will get the problems in its implementation, namely:

- 1) **New policy.** The new policy could be complicated in the implementation, such as: a) the communication channels advanced have not built yet, b) the objectives to be achieved tend to be blur, c) implementation guidelines tend to be unclear, d) new programs tend to face the limitation of sources in the form of complete information and adequate staff, e) vagueness and inconsistency of the programs give the impact on low-priority concern of implementation, f) new programs require action that is inconsistent with the routine, g) a new policy tends to be changed in accordance with the previous SOP.
 - 2) **Decentralization policy.** Decentralization policy will involve a lot of people that face condition, a) communication transmission line is inadequate, especially in the lower governmental and private sectors, b) the growing number of organizations make many distortions as the risk, c) long distances to the implementer can make misunderstanding, d) the implementation tends to have selective perception due to a breakdown of communication, e) the work information is less available so that monitoring is less effective.
 - 3) **Complicated and complex policy.** Complicated and complex policies becoming an obstacle of the availability of human resources who understand accrual accounting, it is exacerbated by the lack of completeness of policy / technical guidance toward the policy. Complex policy has many goals, the complicated content, the less of policy makers know how to set it up specifically and often require policy / technical manual. Unavailability of personnel who can explain technical issues makes the implementer using his own interpretation that does not conform to policy.
- b) Model Grindle (Grindle, 1980: 8-15)
- Model Grindle used content and context to answer these questions:
- Content:** what effect does the content of public policy have on its implementation?
- Context:** how does the political context of administrative action affect policy implementation?
- c) Model Mazmanian and Sabatier (Mazmanian and Sabatier: 1983)
- Model Mazmanian and Sabatier used independent variable, intervening variable and dependent variable to explain the implementation model:
- 1) **Independent variable:** Tractability of The Problem
Tractability of the problem include: technical difficulties, diversity of target group behavior, target group as a percentage of the population, extent of behavioral change required
 - 2) **Intervening variable** include Ability of statute to structure implementer and no statutory variables affecting implementation. Ability of statute to structure implementer include Clear and consistent objectives, Incorporation of adequate causal theory, Initial allocation of financial resources, Hierarchical integration within and among implementing institutions, Decision rules of implementing agencies, Recruitment of implementing officials, Formal access by outsiders. No statutory variables affecting implementation include socioeconomic condition and technology, public support, Attitudes and resources of constituency groups, support from sovereigns, Commitment and leadership skill of implementing officials.
 - 3) **Dependent variable** is stages (dependent variables) in the implementations process include policy output of implementing agencies, compliance with policy output from target groups, actual impact of policy output, perceived impact of policy output, major revision in statute.
- d) *Model Adil Najam with 5C Protocol in implementation (1995: 4-7):*

- 1) **Content** of the policy itself. What it sets out to do (goals); how it problemizes the issue (causal theory); how it aims to solve the perceived problems (methods)
- 2) The nature of the institutional **Context**. The corridor (often structured as operating procedures) through which policy must travel, and by whose boundaries it is limited, in the process of implementation.
- 3) The **Commitment** of those entrusted with carrying out implementation at various levels to goals, causal theory, and methods of the policy.
- 4) The administrative **Capacity** of implementers to carry out the changes desired of them.
- 5) The support of **Clients and Coalitions** whose interest are enhanced or threatened by policy, and the strategies they employ in strengthening or deflecting its implementations.

B. ACCRUAL BASED ACCOUNTING THEORY

1. DEFINITION OF ACCRUAL ACCOUNTING

"Accrual accounting is an accounting methodology where transaction are recognized as the underlying economic events occur, regardless of the timing of the related cash receipts and payments" (Khan and Mayes, 2007: 3).

"The cash basis recognizes revenue when cash is received and recognizes expenses when cash is paid. The accrual basis of accounting recognizes revenue when realized (realization concept) and expenses when incurred (matching concept). The cash basis usually does not provide reasonable information about the earning capacity of the entity in the short run. There for the cash basis is usually not acceptable. If differences between the accrual basis and the cash basis are not material, the entity may use the cash basis as alternatives to the accrual basis for income determination. Usually, the difference between the accrual basis and the cash basis is material (Gibson (2007: 18))."

2. THE BENEFITS OF ACCRUAL ACCOUNTING BASIS

a. IFAC (2003: 12)

The advantages of accrual basis have been recognized, namely:

- 1) it shows how a government has financed its activities and met its cash requirements
- 2) it allows users to evaluate a government's ongoing ability to finance its activities and to meet its liabilities and commitments
- 3) it shows the financial position of a government and changes in its financial position
- 4) it provides a government with the opportunity to demonstrate successful management of its resources and
- 5) It is useful in evaluating a government's performance in terms of its service costs, efficiency and accomplishments.
- 6) financial reports prepared on an accrual basis allow users to:
 - 7) assess the accountability for all resources the entity controls and the deployment of those resources;
 - 8) assess the performance, financial position and cash flows of the entity; and
 - 9) make decisions about providing resources to, or doing business with, the entity.

b. Gibson (2007: 18)

"The cash basis usually does not provide reasonable information about the earning capacity of the entity in the short run. There for the cash basis is usually not acceptable. If differences between the accrual basis and the cash basis are not material, the entity may use the cash basis as an alternative to the accrual basis for income determination. Usually, the difference between the accrual basis and the cash basis is material".

c. Tudor and Blidisel (2008)

"Accruals" is not a magic solution" for improving the performance of the public sector. It is simply a tool for getting better information about the true cost of public sector institutions. It needs to be used effectively and in tandem with a number of other management reforms in order to achieve the desired improvement in decision-making in the public sector".

3. THE COMPLEXITY OF ACCRUAL ACCOUNTING BASIS

The complexity of the accrual accounting basis is expressed by several other researchers, namely:

a) Wynne (2004: 12-25)

The European Federation of Accountants and the IMF revealed there are great cost and a great risk when a country implements the accrual accounting basis. IFAC statement related accounting reforms in France are beginning to apply the accrual accounting basis in 2005:

"Transition to accrual accounting is a long-term project. National and international experience indicate that a time period of about 8 to 10 years is needed to change the accounting system and fully implement the necessary reforms".

Furthermore, the experience of implementation in the United Kingdom, The UK National Audit Office made a similar conclusion in the report related to the ten-year implementation of accrual accounting basis in the UK (the first, in 1993), which were carried out based on the review of the following conditions are found: 1) the impact of improving the quality of public services is still not perceived; 2) a half of the departments still use cash information and accrual recording to fulfill the requirements; 3) the development facing barriers to the limitations of technology and financial information; 4) the benefit accrual information has not been used to improve the efficiency and performance of the department, and 5) staff expertise is still needed to be developed because of the accrual complexity.

Internationally, the limited experience of governments moving to the accrual basis of accounting means that there are still a significant number of risks involved in adopting this approach. These may include

- 1) loss of financial control with the introduction of a more complex system
- 2) reduction in budgetary control
- 3) diversion of resources from more productive reforms
- 4) the possibility of government accounting being brought into disrepute if accrual accounting fails
- 5) the possibility that international accounting standards could be applied with no real understanding of the issues involved, especially as they are principles-based standards
- 6) the 'gaps' in the standards not being properly addressed
- 7) the standards not being continually made up to date and relevant
- 8) decisions on accounting treatment being made on political grounds
- 9) the external auditor being unable to prevent politically-based amendments to the accounts
- 10) an adequate timescale and budget not being allowed for the change
- 11) the IT systems not being adequate
- 12) the process of financial management and expenditure control being made more difficult for members of Parliament and
- 13) members of Parliament, the government, staff of the ministry of finance and other ministries and the external auditors not being given enough training.

b) IFAC (2003: 34)

Some aspects needing the continuing costs in implementing accrual accounting basis, namely:

- 1) identifying and valuing existing assets
 - 2) developing accounting policies
 - 3) establishing accounting systems, including the purchase of computer systems and pilot testing these systems
 - 4) developing the necessary skills and providing training for both the preparers and users of financial information.
- Shafritz and Russel (1997: 563)

"The transition from cash to accrual accounting has not been simple. Controversy has raged over issues such as asset valuation."

3. RESEARCH METHODOLOGY

This study used a qualitative approach and case study method because the researcher intends to acquire in-depth overview of the implementation of the financial policy of the Indonesian government in the region. This study is a single case study for examining the phenomenon in which the object of research is Semarang City Government as the only local governments that have implemented government accounting standards (SAP: Standar Akuntansi Pemerintahan) based accrual as the financial policy in arranging the financial statement. Accrual-based SAP implementation is the focus of this study because of the financial state regulations are inconsistent in managing the implementation of accrual-based SAP, the SAP-based guidelines on the implementation of accrual has not been prepared by the Central Government as well as of any inconsistency between the rules concerning financial management complicate Local Government in preparing the financial statements.

To enrich the understanding of researchers and support in deciding conclusions, the study also conducted a limited comparison with the implementation of accrual accounting basis in other countries through the study of literature. Because of the focus of the research is the implementation of policies in the areas of accounting, the researchers also used the theories in accounting field of as a reference beside implementation policy theories so that the theory behind this research is multidisciplinary.

Data collection techniques of the study are through interviews and document analysis techniques. In addition, making observations was used, especially concerning the implementation of SAP based accrual in preparing financial statements. The Researchers also utilize information from others such as academics that understand or pay attention to the government's financial reports as well as Governmental Accounting Standards Committee (KSAP) as a constituent of Government Accounting Standards (SAP). The informants supporting the completeness of the information are the observer derived from other Local Governments conducting a comparative study on the implementation of SAP-based accrual accounting in the Semarang City Government. The informants are from Tangerang City Government, Pontianak City Government and Cilegon City Government.

TABLE 1: ANALYSIS RESEARCH UNIT

Fundamental Unit	Intermediate Unit	The Smallest Unit
Executive (executors of SAP accrual based accounting)	Head of Regional, Semarang City Government Entity (SKPD)	Leaders, Employees
Legislative (user of accrual based financial statements)	Parliament of Semarang City	Members
Monitoring and evaluation <i>Quality Control</i> <i>Quality Assurance</i>	Inspectorate of Semarang City (internal auditor)	Leader, Auditors
	BPK (external auditor)	Auditors

Secondary data in this study were taken from the documents relevant to the issues and research focus, including: 1) the relevant government policies; 2) The financial report produced; 3) Data and information on the relevant research location; 4) the relevant Inspectorate's Review report; 5) the relevant audit report of Supreme Audit Board; 6) the results of previous studies relevant; 7) Information on relevant media.

This study had been performed from 2012 to 2013.

4. RESULTS AND DISCUSSION

Semarang City Government is the only local governments that have implemented accrual accounting since 2002, although the Central Government has not implemented. Though the regulation in government accounting standards still gives leeway to implement accrual based accounting in 2015.

Interview with Head of Regional and executors of financial managements of Semarang City Government found that during the implementation of accrual based accounting, Semarang City government faces obstacles related accrual accounting practices which are more complicated and complex than cash accounting practices that have been applied previously. This conclusion also stated by the observers derived from other Local Government conducting a comparative study on the implementation of SAP-based accrual accounting in the Semarang City Government. All informants said that the condition was complicated by inadequate of communication state policies, human resources are less competent and lack of central government support. Problems in communication financial states policies to local government include central government policies that are incomplete, unclear and inconsistent with other relevant policies in which confuse executors in local government to implement policy about accrual accounting basis. The lack of support perceived coming from the Central Government which does not provide assistance to the Semarang City Government as the only Local Government implementing accrual-based SAP. Central Government also has not developed technical guidance in implementing accrual accounting baseds for local government.

Semarang City Government often finds the difficulties or problems in preparing financial statement so that by review of the Inspectorate and audit from BPK toward the financial statements of Semarang City Government, there is still found mistakes recording. These mistakes majority in recording revenue, receivable and asset account. However, after implemented SAP accrual based accounting for three (3) years, in the financial statements for 2012, the BPK as government external auditors have given unqualified opinion for the financial statements in Semarang City Government which accordance with accrual-based government accounting standards.

A. HEAD OF REGIONAL INITIATIVES

Interview with Head of Regional (Semarang Mayor), Regional Government Secretary and Head of Department of Asset and Financial Management revealed that implementation of the government's financial statements with the accrual basis of accounting in Semarang City Government driven by the euphoria of reforms in the period into 2000 evidenced by the birth of the Package of Law on State Finance in 2003. Conditions at the time caused the Semarang Mayor's initiative (in 2002) to immediately implement accrual accounting despite government regulation governing the accrual-based governmental accounting standards not yet published. The Mayor's hope is the City of Semarang became a pioneer in preparing financial statements that are transparent and accountable, as implemented in the commercial sector (private).

The Package of Laws on State Finance is Law No. 17 of 2003 on State Finance and Law No. 1 of 2004 on State Treasury has anticipated the changes in government accounting standards in Indonesia referring the development of accounting standards internationally in government, namely the implementation of accrual accounting basis, in 2008. The Package of Laws on State Finance instructed Government to develop Regulation of Government about Government Accounting Standards but the Regulation of Government about the Government Accounting Standards (SAP: Standar Akuntansi Pemerintahan) based on accrual basis just published in 2010. That is the Government Regulation No. 71 Year 2010. Accrual basis is effective for financial statements in 2010. In terms of the reporting entity (the financial report's authors) can not apply, the reporting entity may apply the cash toward accrual basis of a maximum of 4 (four years) after fiscal year in 2010 (accrual basis will be effective in 2015). This means that the Government Regulation No. 71 Year 2010 is inconsistent with the Package of Laws on State Finance.

Dimensions of cultures refer to Hofstede (1987: 5-12) are Power Distance, Individualism (Collectivism), Masculinity (Femininity), Uncertainty Avoidance, and Confucian Dynamism. Hofstede's fourth dimension is uncertainty avoidance, the extent to which people in a culture feel threatened by uncertain or unknown situations. Hofstede explains that this feeling is expressed through nervous stress and in a need for predictability or a need for written and unwritten rules. In these cultures, such situations are avoided by maintaining strict codes of behavior and a belief in absolute truths. Cultures strong in uncertainty avoidance are active, aggressive, emotional, compulsive, security seeking, and intolerant; cultures weak in uncertainty avoidance are contemplative, less aggressive, unemotional, relaxed, accepting of personal risks, and relatively tolerant. The uncertainty in implementation of accrual based accounting is unclear attitude of the central government in obeying packet command laws on state finances for implementing accrual accounting. Semarang Mayor initiative to implement accrual basis immediately shows that cultural attitudes of Mayor avoiding uncertainty (uncertainty avoidance dimension). Dimension "Confucian Dynamism" to show that it deals with a choice from Confucius ideas and that its positive pole reflects a dynamic, future-oriented mentality, whereas its negative pole reflects a

more statics, tradition-oriented mentality. Semarang Mayor initiative to change its traditional financial management and then to implement accrual basis immediately because in 2015 every entity of government in Indonesia has to implement accrual based accounting shows that cultural attitudes of Mayor are dynamic and future oriented.

Framework for policy implementation by Grindle (1980), states that the successful implementation of the policy is determined by the degree of implement ability of policies which include interests that are affected by the policy. Semarang Mayor interest to become a pioneer in the implementation of accrual accounting is in line with the policy which mandates the implementation of accrual accounting in Package Laws on State Finance.

B. COMMITMENT OF REGIONAL HEAD

Semarang Mayor Initiative in 2002 to implement the accrual basis of accounting followed by the next Mayor of Semarang (there are two times a change of mayor).

Since it was implemented earlier (in 2002), Semarang City Government does not require a lot of changes in order to prepare financial reports in accordance with accrual-based SAP that just published in 2010. However, in implementing accrual-based SAP, Semarang City Government often finds the difficulties or problems so that by review of the Inspectorate and audit from Supreme Audit Board (BPK: Badan Pemeriksa Keuangan) toward the financial reports of Semarang City Government, there is still found mistakes recording. These mistakes majority in recording revenue, receivable and asset account.

The complexity of the accrual accounting basis is expressed by several other researchers. The experiences of other countries that have implemented accrual revealed that the transition to accrual accounting need many years (long term project) and enormous resources (skill of staffs and accrual based accounting information system). Besides that, staff expertise (preparer also user of financial statement) and information system also accounting policies are still needed to be developed because of the accrual complexity and these will become continuing cost. The limited experience of governments moving to the accrual basis of accounting means that there are still a significant number of risks involved in adopting this approach in which the risks will impact on loss of financial control of governments. Although transition to accrual accounting is high cost and risky but the benefit is not impact directly. The experiences of other countries that have implemented accrual, the impact of improving the quality of public services is still not perceived and the benefit accrual information has not been used to improve the efficiency and performance of the department.

Despite facing obstacles in implementing accrual accounting that technical regulations are not yet available, the human resources that are less competent and less support from the central government, Semarang City Government remains committed to implementing accrual accounting. Though not require implementing legislation accrual and no other Local Government implements up to this time (2014). Because of complicated and complex accrual accounting, IFAC stated the importance of "political commitment" and "commitment of central entities and key officials" in order to transition to accrual implementation can be carried out well (IFAC, 2003: 34). Commitment factor is also expressed by Adil Najam (1995) as one of the variables that affect the implementation of the policy. Mazmanian and Sabatier expressed commitment and leadership skill of implementing officials as intervening variable in implementation model (1983).

Commitment of Semarang Mayor to implement accrual basis in order to be transparent and accountable in local government financial management as implemented in the commercial sector (private) becomes an important aspect in implementation of local government financial policy.

C. INNOVATION AND ATTITUDE OF THE LOCAL GOVERNMENT STAFFS

Semarang Mayor's committed to continue to implement accrual accounting supported by the staff of Semarang Government. Guidelines for the implementation of accrual accounting which is not prepared by the Central Government and the local financial management regulations which are not clear do not support the practice of accrual. It encourages Semarang City Government to formulate internal regulations in the form of local regulation, Mayor Regulation, SOPs and informal regulations which are simple and clear but not break the rules on it so as to produce the financial data for the implementation of accrual accounting. Semarang City Government also initiated consultations with the competent parties, follow the auditor's recommendations of the problems found in the audit of the financial statements and provide training to increase employee competence also develop a better accounting information system as accrual need.

Edwards III (1980) stated that the government bureaucratic agencies have different characteristics in a tendency among bureaucrats implementing a more homogeneous and have the same thoughts. What are the policy leaders of the organization will be adhered to. Executive staff sometimes overrides the implementation of policies set by higher authorities because implementers tend to prioritize the interests of their organization. The intensity of the attitude of the staff implementing tendency will affect policy implementation. The executor which has a negative choice may cause a stand against the objectives of the policy. They will be nice means there was support of implementing the policies whereby they would tend to implement policies in accordance with the desired constituent policy. Minimal support of the policy would give impact of errors and deviations between the planned implemented.

The attitude of the staffs of Semarang City Government is reinforced with the Mayor's commitment to encourage more effective implementation of accrual accounting so that staffs develop innovations and initiate actions to solve the problems in implementation.

D. ATTITUDES OF THE EXTERNAL PARTIES OF LOCAL GOVERNMENT

The commitment of Mayor of Semarang City Government supported by the executive staffs encourages the support of external Semarang City Government. They are the legislative (DPRD), BPK as government external auditors, academics, KSAP (accounting standard setter) and IPSASB (International Public Sector Accounting Standards Board). Legislature monitor the implementation of accrual, BPK provides recommendations on the audit findings, academic and KSAP giving advice while IPSASB through the provision of consultation and input in Semarang City Government to face the difficulties in implementing the accrual accounting basis. In addition, IPSASB provides grants for the cost of technical training (on the job training) for local government in Indonesia about how to implement the accrual accounting basis in Semarang City Government.

The following institutional and professional arrangements would greatly facilitate a move to an accrual accounting framework: a well-established and regulated national professional accounting body; a well functioning supreme audit institution; effective parliamentary public accounts committees; a national valuation office (or private sector valuation experts) to assist with valuation of assets; and an actuarial institution to assist with valuation of employee and social policy liabilities (Khan and Mayes, 2007: 14).

The support of external Semarang City Government encourages commitment of Semarang City Government to continue implementing accrual based accounting although often finds problems and implementation of accrual accounting is more effectively.

5. CONCLUSIONS AND RECOMMENDATIONS

1. SAP accrual based is a complex policy and need technical regulations to communicate the policy to the implementers especially in local governments. Implementation of the policies which are not well communicated by policy makers (in central government) to implementers (in local government) whereby the policy is not communicated clearly and consistently will be effective if:
 - a. Leadership has a policy implementing initiatives to implement policy driven conformity with its interests
 - b. The commitment of the leadership of implementing policies encourage good attitude of staff implementers to comply with the policy
 - c. The support attitude of the leadership and staff implementing policies encourage an innovative attitude to resolve unclear and inconsistent communication policy and lack in resources support
 - d. The commitment of the leadership and staff implementing attitudes that support the implementation policies encourage the emergence of support from external parties.
2. The theoretical implication of this study is further explained the importance of the implementation phase of the policy which in the past was considered less important than the policy formulation phase. This study also complements the definition of policy implementation that has been defined by the experts by adding the initiative stage of implementer.

6. LIMITATIONS

This study contains limitations i.e. analyzing the less impact of the implementation of accrual accounting basis for transparency and accountability in particular the eradication of corruption in local government and this study is only a case study in a local government (only one local government in Indonesia has implemented accrual accounting basis now) while there are 529 local governments in Indonesia. Future studies are expected to be able to accommodate it.

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