

Research Article

**Implementation Of Consolidated Government Financial Statements  
(Study Of Medan City)**

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**Abstract**

The purpose of this study is to analyze the accounting policies of local governments in Indonesia. The research method used is a literature study with a qualitative approach. Sources of data were obtained through searching articles related to accounting policies carried out by local governments in preparing financial reports. The data analysis technique was carried out by studying various literature sources. The results of the study state that the government has prepared consolidated financial statements in accordance with the format in Government Regulation Number 71 of 2010 concerning Government Accounting Standards (SAP). With this regulation, the basis of government accounting records changed from a cash basis to a cash basis to an accrual basis and to a full accrual basis.

**Keywords** : Consolidated Financial Statements, Government Accounting Standards

**1. INTRODUCTION**

Financial information is a necessity for stakeholders which is presented to assist in making social, political, and economic decisions, so that the decisions taken are of higher quality and on target. The enactment of a package of state finance laws, namely Law No. 17 of 2003, Law No. 1 of 2004, and Law No. 15 of 2004 marked the start of a new era of state financial management in Indonesia. The fundamental change in the regulation is an increase in transparency and accountability in the management of state finances. The increase in transparency and accountability is manifested in the presentation of financial statements by each government reporting entity, including reporting entities from the central government and local governments (Law 1/2004).

The financial statements of government reporting entities, both central and local governments, are presented through an accounting process and in accordance with government accounting standards. The existence of government financial reports is expected to produce statistics on government finances to meet the needs of policy analysis and fiscal conditions, management and comparative analysis between countries, government activities, and presentation of government financial statistics. To maintain quality and accountability, the financial statements of government

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entities are also audited by an independent and professional internal audit agency, namely the Supreme Audit Agency (BPK).

To be able to see government functions in general, financial reports between reporting entities need to be consolidated. Consolidation of Central Government Financial Statements (LKPP) with Local Government Financial Reports (LKPD) is carried out in order to clarify the roles and responsibilities of the government, as well as the availability of public information (Financial Audit Board 2011, 26).

Consolidated financial statements in the public sector can actually link micro (financial accounting) and macro (statistical perspectives) perspectives, and have the potential to provide information for management decisions as well as financial decisions and fiscal policy (Bergmann et al. 2016, 765). However, there are several problems in implementing consolidated financial statements, including difficulties in comparing information at various levels of government and determining the scope of consolidation (Grossi and Pepe, 2009; Heald and Georgiou, 2000; Robb and Newberry, 2007; in Bergmann, et al. 2016, 2016). 767).

In order to fulfill the need for the presentation of consolidated financial statements of the central government and local governments, the Ministry of Finance of the Republic of Indonesia, as the authority responsible for the national fiscal, consolidates LKPP and LKPD. This consolidation is one of the stages passed in the presentation of government financial statistics. The unit tasked with conducting the consolidation is the Directorate of Accounting and Financial Reporting (article 1099 of the Minister of Finance Regulation Number 234/PMK.01/2015), as well as the regional office of the directorate general of treasury (article 17 of the Minister of Finance Regulation Number 262/PMK.01/2016).

The implementation of the consolidation of LKPP and LKPD at the national level is carried out by the Directorate of Accounting and Financial Reporting (Dit APK) by consolidating the financial statements of state ministries/agencies, the financial statements of the State General Treasurer, and all financial reports of local governments, both provincial and city/district governments. The output of the consolidation is the National Consolidated Government Financial Report (LKPK). As for the implementation of the consolidation of LKPP and LKPD at the provincial level, it is carried out by consolidating the financial reports of the central government vertical agency work units in the regions, the financial reports of the State General Treasurer at the regional level, as well as the financial reports of the regional governments, both provincial and city/district governments, which are located in the working area of each regional office of the provincial treasury. The output of the consolidated financial statements is the Regional Consolidated Government Financial Statements (LKPK-TW).

The Directorate of APK has exercised the Consolidated Financial Statements of the Central Government and Regional Governments for Fiscal Years 2010, 2011, and 2012 (Financial Audit Board 2014, 85). In 2014, the government has succeeded in compiling and publishing the Consolidated Government Financial Report (LKPK) and Government Financial Statistics Report (LKSP) for Fiscal Year 2013 (Financial Audit Board 2015, 69). In 2015, the government issued LKPK and LKSP for the 2014 fiscal year (Financial Audit Board 2016, 36).

There are several weaknesses expressed by the State Audit Board regarding the consolidation of financial statements by the government as stated in the Report on the Results of the Review on the Implementation of Fiscal Transparency in 2014-2016.

First, the presentation of the figures in the consolidated statements is still very, very provisional. Second, the process of eliminating reciprocal accounts is still constrained by the absence of detailed information to identify reciprocal accounts between LKPP and LKPD.

Third, the consolidation process between LKPP and LKPD-K in different fiscal years.

Fourth, the problem of inter-institutional consolidation which resulted in the presentation of LKPP being less reliable.

Findings related to the consolidation of the financial statements of the central government and local governments disclosed by the Supreme Audit Agency certainly affect the quality of LKPK and also LSKP issued by the government. This also has a counterproductive impact on the government's efforts to increase transparency and accountability in the management of state finances.

## **2. LITERATURE REVIEW**

### **2.1. Government Accounting Standards**

Government accounting standards (SAP) according to Government Regulation No. 71 of 2010 are accounting principles applied in preparing and presenting government financial reports. The qualitative characteristics of financial statements according to Adhi & Suhardjo (2013) are normative measures that need to be realized in accounting information so that it can fulfill its objectives. The characteristics that are normative prerequisites needed so that government financial reports can meet the desired quality, among others: relevant, reliable, comparable, and understandable. Thus, SAP is a requirement that has legal force in an effort to improve the quality of financial reports in Indonesia.

In accordance with Article 4 of Government Regulation Number 71 of 2010 states that the government must implement accrual-based SAP. Accrual-based SAP is actually experiencing delays. In accordance with Law Number 1 of 2004 concerning the State Treasury, accrual-based government financial reports should have been implemented no later than Fiscal Year 2008. The accrual basis is not fully applied to all components of government financial statements. SAP 2010 recognizes revenues, expenses, assets, liabilities, and equity in accrual-based financial reporting, but recognizes revenues, expenses and financing in budget execution reporting on a cash basis.

### **2.2. Consolidated Financial Reporting**

According to Government Regulation Number 71 of 2010 financial statements are structured reports regarding the financial position and transactions carried out by a reporting entity. The purpose of government financial reporting is to provide information that is useful to users in assessing accountability and making economic, social and political decisions by providing information about:

1. adequacy of revenue during the current period to finance all expenses;

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2. conformity of the method of obtaining economic resources and their allocation with the stipulated budget and laws and regulations;
3. the amount of economic resources used in the activities of the reporting entity and the results that have been achieved;
4. how the reporting entity finances all of its activities and meets its cash needs;
5. the financial position and condition of the reporting entity in relation to its sources of revenue, both short-term and long-term, including those from tax collections and loans;
6. changes in the financial position of the reporting entity, whether it increases or decreases, as a result of activities carried out during the reporting period.

Meanwhile, the role of government financial reporting is:

1. accountability, namely being responsible for the management and implementation of resource policies in achieving goals.
2. Management, namely facilitating the functions of planning, managing, and controlling the assets, liabilities, and equity of government funds.
3. Transparency, namely providing open, honest, comprehensive financial information to users (stakeholders).
4. Performance evaluation, namely evaluating the performance of reporting entities, especially in using economic resources to achieve transparency performance.
5. Intergenerational balance, which provides information about the adequacy of government revenues to finance all expenditures, and whether future generations will share the burden of these expenditures.

In order to realize the objectives and roles of the Government of Indonesia's financial reporting, consolidated financial statements are required. The consolidated financial statements of the Government of Indonesia as a reporting entity include the financial statements of all accounting entities, including the financial statements of public service entities.

A reporting entity is a government unit consisting of one or more accounting entities which, according to the provisions of the legislation, are required to submit an accountability report. Consolidated financial statements according to Government Regulation Number 71 of 2010 consist of 2 classifications, namely:

1. Budget report  
This report consists of 2 types of reports, namely:
  - a. Budget Realization Report (LRA), and
  - b. Report on Changes in Budget Balance (SAL)
2. Financial report  
This report consists of 5 types of reports, namely:
  - a. balance sheet,
  - b. Operational Report,
  - c. Cash flow statement,
  - d. Statement of Changes in Equity, and
  - e. Notes to Financial Statements.

### **3. METHOD**

This study uses a qualitative approach with the type of literature study research. Sources of data obtained from various references, both legislation, documentation of local government reports, as well as research related to accounting policies.

The data that has been collected from the research process will then be analyzed with descriptive analysis to draw conclusions so as to achieve a holistic understanding.

#### 4. RESULTS AND DISCUSSION

##### 4.1. Result

The increasing demands for the implementation of public accountability have implications for public sector management to provide information to the public, one of which is accounting information in the form of financial reports (Mardiasmo, 2002). According to Tanjung (2012), government financial reporting should provide useful information for users in assessing accountability and making decisions, whether economic, social, or political. In an effort to support clean government management, the government tries to continuously implement various reform efforts to support transparency and public accountability in terms of public finances. One of the efforts to achieve transparency and accountability is through the presentation and submission of financial reports. Government obligations that are managed by the government must be managed in an orderly manner, obeying the laws and regulations, effective, efficient, economical, transparent, and responsible by taking into account the principles of justice, propriety, and benefits for the community. The preparation of financial statements must be presented in a form that is in accordance with the accounting standards regulated in PP. 71 of 2010 on SAP. So, SAP is a reference in the presentation and preparation of financial statements that contain standard accounting principles that have legal force and are internationally recognized. To obtain a good financial report and follow the principles of transparency and accountability and in accordance with SAP.

In order to realize the objectives and roles of the Indonesian Government's financial reporting, consolidated financial statements are required by reporting entities.

Reporting entity is a government unit consisting of one or more accounting entities which according to the provisions of the legislation is required to submit an accountability report in the form of financial statements.

- a. financed by APBN/APBD or obtaining wealth separation from the budget;
- b. established by statutory regulations;
- c. the head of the entity is a state official appointed or elected by the people; and
- d. entity the convey accountability either directly or indirectly to the people's representatives as the party who approves the budget.

These reporting entities consist of: Central and Regional Governments; State Ministries/Institutions (KL) and State General Treasurer (BUN). Budget users or goods users as accounting entities carry out accounting and submit financial reports in connection with the budget or goods they manage which are addressed to reporting entities. Each government unit that receives the budget or manages goods is an accounting entity that is obliged to carry out accounting, and periodically prepare financial reports according to Government Accounting Standards (SAP). The financial statements are submitted internally and in stages to a higher unit in the context of merging the financial statements by the reporting entity. State/regional companies are basically an accounting entity, but their accounting and report presentation do not use government accounting standards. Accounting entities consist of:

- a. each power user of the budget within a Ministry/Agency that has its own budget implementation document;
- b. Regional General Treasurer (BUD);

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- c. The power of budget users within the Regional Government if they have separate budget implementation documents, the amount of the budget is relatively large, and the management of its activities is carried out independently;
- d. Public Service Agency (BLU) is an agency within the government that was formed to provide services to the community in the form of providing goods and or services that are sold without prioritizing seeking profit and in carrying out their activities based on the principles of efficiency and productivity, for example, Public Service Agency in hospitals, universities country, or authority.

The following table shows the differences between accounting entities and reporting entities in brief as follows:

No	Indikator	Accounting Entity	Reporting Entity
1	Definition	government units that use budgets or users of goods that are obliged to carry out accounting, and prepare financial reports to be combined (consolidated) on the entity reporting.	units of government that consists of one or more entities accounting that according to the provisions of regulation law shall submit a report of accountability in the form of reports finance.
2	Component	<ol style="list-style-type: none"> <li>1. Power of attorney for budget users of Ministries/Agencies that have their own budget documents .</li> <li>2. Regional General Treasurer (BUD)</li> <li>3. The Power users anggarandi environment Governments Regional when having a document implementing the budget which separated.</li> </ol>	<ol style="list-style-type: none"> <li>1. Central Government</li> <li>2. Local Government</li> <li>3. The Ministry of State / Institution in lingkungan Government Center.</li> <li>4. Organizational units in the central/regional environment or other organizations , if according to the laws and regulations, the said organizational units are required to present financial reports</li> </ol>

Source: Public Sector Accounting Standards Committee (KSAP), 2013

The consolidation procedure is performed by combining and summing accounts held by other reporting entities with or without eliminating reciprocal accounts. Reporting entities prepare financial statements by combining the financial statements of all accounting entities that are organizationally subordinate to them. When consolidation is carried out without eliminating reciprocal accounts and the estimated amount will be included in the CaLK. The consolidated reports on the BLU are combined with the State Ministries/Technical Institutions of the Central or Regional Government which are organizationally in charge of them with the following provisions: BLU LRAs are combined on a gross basis to the LRAs of the State Ministries/Technical Agencies of the Central or Regional Government in charge. The BLU balances are combined with the balance sheets of the State Ministries/Technical Agencies of the Central Government or the regions in charge.

#### **4.2. Medan City Consolidated Report 2020**

Good governance is a requirement in the life of the state and nation. Good governance is marked by, among other things, accountable and transparent government. To achieve this, the Medan City Government continues to carry out various reform efforts in financial management, including the

preparation of laws and regulations, institutional arrangements, reforming the procedure system, and increasing the professionalism of human resources in the financial sector.

The Medan City Government has made efforts to realize transparency and accountability in the management of regional finances by meeting the principle of being on time and prepared by following the generally accepted Government Accounting Standards (SAP) in the form of financial reports.

Based on PP Number 18 of 2016 concerning Regional Apparatus, which was followed up by the Medan City Government and the Medan City Regional House of Representatives (DPRD) by stipulating the Medan City Regional Regulation Number 15 of 2016 concerning the Establishment of Medan City Regional Apparatus in accordance with the main tasks and functions that have been set. The accounting entities in Medan City are Local Government Organizations (OPD) totaling 56 units consisting of:

1. Secretariat consists of 2 units, namely:
  - a. The regional Secretariat;
  - b. DPRD Secretariat.
2. unit of the Inspectorate, namely the Medan City Inspectorate,
3. There are 25 service units, namely:
  - a. Education authorities;
  - b. Health Office (a merger of the former Health Office and Dr. Pirngadi Hospital);
  - c. Public Works Department (former Bina Marga Office);
  - d. Department of Housing, Settlement Areas and Spatial Planning (merger of former Department of Housing and Settlements with former Office of Spatial Planning and Building Planning);
  - e. Civil service police Unit;
  - f. Social Service (separation from the former Social and Employment Service);
  - g. Office of Hygiene and Parks (a merger of the former Department of Hygiene and former Department of Parks);
  - h. Fire Prevention Service;
  - i. Department of Manpower (separation from the former Department of Social and Employment);
  - j. Office of Women's Empowerment, Child Protection and Community Empowerment (merger of former Women's Empowerment Sector, Child Protection of Women's Empowerment and Family Planning Agency with former Community Empowerment Agency);
  - k. Food Security Agency (former Food Security Agency);
  - l. Department of Environment (merger of former Environment Agency and former Natural Resources Section of the Regional Secretariat);
  - m. Department of Population and Civil Registration (former Department of Population and Civil Registration);
  - n. Office of Occupational Control and Family Planning (former Agency for Women's Empowerment and Family Planning);
  - o. Department of Transportation;
  - p. Office of Communication and Information Technology (merger of former Office of Communication and Information with former Regional Code Office);

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- q. One-Stop Integrated Service and Investment Agency (merger of former Investment Agency and former Integrated Licensing Service Agency);
  - r. Office of Cooperatives for Micro, Small and Medium Enterprises;
  - s. Department of Agriculture and Fisheries (former Department of Agriculture and Marine Affairs);
  - t. Department of Industry (separation from the former Department of Industry and Trade);
  - u. Department of Trade (separation from the former Department of Industry and Trade);
  - v. Department of Youth and Sports;
  - w. Department of Tourism (separation from the former Department of Culture and Tourism);
  - x. Department of Culture (separation from the former Department of Culture and Tourism);
  - y. Office of the Library and Archives (a merger of the former Office of the Library and the Office of Archives).
4. body as many as 7 units, namely:
- a. Development Planning Agency at Sub-National Level;
  - b. Regional Disaster Management Agency;
  - c. National and Political Unity Agency (former National Political and Community Protection Agency);
  - d. Regional Personnel Agency and Human Resources Development (merger of the former Regional Personnel Agency with the former Office of Education and Training and the former Secretariat of the Korpri Executive Board);
  - e. Regional Financial and Asset Management Agency (former Regional Financial Management Agency);
  - f. Regional Tax and Levy Management Agency (former Revenue Service);
  - g. Research and Development Agency;
5. districts as many as 21 units, namely:
- a. Medan Belawan District;
  - b. Medan Labuhan District;
  - c. Medan City District;
  - d. Medan Timur District;
  - e. Medan Helvetia District;
  - f. Medan Marelan District;
  - g. Medan Denai District;
  - h. Medan Area District;
  - i. Medan Baru District;
  - j. Medan Polonia District;
  - k. Medan Tembung District;
  - l. Medan Struggle District;
  - m. Medan Barat District;
  - n. Medan Tuntungan District;
  - o. Medan Selayang District;
  - p. Medan Petisah District;
  - q. Medan Johor District;
  - r. Medan Maimun District;
  - s. Medan Deli District;
  - t. Medan Amplas District;
  - u. Medan Sunggal District.



As a reporting entity, the Medan City Government's financial statements are prepared by the Medan City Government Financial and Asset Management Agency as the Regional Financial Management Officer by combining all the financial reports of the regional work unit, consisting of:

1. Budget Realization Report,  
LRA presents information on the realization of income - LRA, expenditures, transfers, surplus/deficit, and financing from a reporting entity, each of which is compared with its budget. The elements covered by the LRA consist of income - LRA, expenditure, and financing
2. Report Changes in Budget Balance Over,  
LPSAL presents information regarding changes in SiLPA or SiKPA balances in the reporting year compared to the previous year
3. balance sheet,  
The balance sheet is a financial statement that presents the financial position of the entity at a certain time (date). The elements included in the balance sheet consist of assets, liabilities and equity. The Medan City Government's Balance Sheet is compiled based on the SKPD's Balance Sheet
4. Operational Report,  
LO presents information on all financial operational activities of accounting and reporting entities which are reflected in LO income, expenses and operating surplus/deficit of an entity whose presentation is juxtaposed with the previous period.
5. Cash flow statement,  
LAK presents information on cash receipts and disbursements during a certain period classified based on operating, investing, financing, and transitory activities that describe the beginning balance, receipts, disbursements, and ending balances of local government cash for a certain period.
6. Statement of Changes in Equity,  
LPE provides information on the initial equity value, LO surplus/deficit and corrections that directly increase or decrease equity and the final equity value of the local government.
7. Notes to Financial Statements.  
CaLK includes narrative explanations or details of the numbers listed in the LRA, LO, Balance Sheet, LPE, LPSAL, and LAK. CaLK also includes information about the accounting policies used by the reporting entity as well as the necessary disclosures to produce a fair presentation of the financial statements.

The accounting basis used in the Medan City Government Financial Statements is the cash basis for revenue recognition - LRA and expenditure - LRA and the accrual basis for revenue recognition - LO and expenses - LO, recognition of assets, liabilities, and equity in the balance sheet.

For LRA, it means that income is recognized when cash is received in the Regional General Treasury Account (RKUD), received by the revenue treasurer, received by the SKPD and used directly on the condition that the receiving entity is obliged to report it to the Regional General Treasurer (BUD) including income derived from direct grants. domestic/foreign and income from other entities outside the government entity based on the authority granted by BUD. Expenditures are recognized when cash is issued from the RKUD or when expenditures from the expenditure treasurer are approved by the BUD. Like other local governments, the Medan City Government

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does not use the term profit, but uses the remaining budget calculations (more/less) for each fiscal year. The remainder of the calculation of the regional government budget depends on the difference between the realization of revenue receipts and expenditures.

For operational reports and balance sheets it means that income-loan, expenses, assets, liabilities, and equity are recognized and recorded at the time of the transaction, or when environmental events or conditions affect the Medan City Government's finances, not fixated on when cash is received or paid by the government. regional treasury.

The Medan City Government as one of the reporting entities in North Sumatra Province, has obtained an opinion on the audit results of the financial statements from the BPK through the Audit Results Report on the Medan City Government Financial Statements for Fiscal Year 2020 number 60.A/LHP/XVIII.MDN/05/2021 dated May 25, 2021. During that period, the Medan City Government received an Unqualified Opinion. This illustrates that the Medan City Government has succeeded in presenting the Consolidated Financial Statements fairly in all material respects in accordance with (Government Regulation Number 71 of 2010).

### **5. CONCLUSION**

In general, in 2020, Local Governments in Indonesia including the Medan City Government have carried out the preparation of financial reports based on SAP in 2010. This is different from the conditions between the 2010-2015 fiscal year where there are still many reporting entities in Indonesia that have not been able to compile financial reports. consolidation based on SAP in PP 71 of 2010.

Transparency and accountability of regional financial management is reflected in the use of reported finances in accordance with applicable regulations. In addition to complying with regulations, regional financial management must be carried out in an orderly, effective, efficient, economical, and responsible manner by taking into account the principles of justice, propriety, and benefits for the community. To obtain financial reports that meet the principles of transparency and accountability and are in accordance with SAP, the Regional Head must establish a general policy in the accounting field. Local government accounting policies are the specific principles, bases, conventions, rules, and practices chosen by a reporting entity in the preparation and presentation of financial statements. Local government accounting policies regulate the recognition principle, measurement principle, and disclosure principle in accounting for assets, liabilities, fund equity, income, expenditure, and financing as well as their presentation in financial statements.

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