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IMPLEMENTATION OF ACCRUAL ACCOUNTING BY THE INDONESIAN CENTRAL GOVERNMENT: AN INVESTIGATION OF SOCIAL FACTORS

Abstract

Public sector accounting reforms have resulted in crucial changes in accounting reporting by the government, namely the adoption of accrual accounting in the public sector. This study looks into the social factors that led to the Indonesian central government implementing accrual accounting reform. This study adopted a quantitative approach using purposive sampling. Structural Equation Modeling (SEM) with PLS version 3.0 was used to analyze the data. The information for this study was gathered using a Google Form, which was used to send 70 questionnaires to government finance officials, chief accountants and auditors, and heads of accounting and auditing divisions in the Ministry of Finance. Seeing these social factors is expected to increase the effectiveness of the administration of accrual accounting implementation. The results showed that pressure from donors, pressure from the National Board of Accountants and Auditors (NBAA), political will, and audit process had an impact on the effectiveness of accrual accounting application (AAA). However, management change, regulatory matters, and a culture of transparency have no effect. In addition, the effective administration of AAA affects managerial accountability. This study implies that the effective application of accrual accounting depends on human-related concerns and culture. It is important to note that accrual accounting is more of a management reform that entails changes to bigger areas of institutional and accountability systems than merely adopting a new accounting technology.

Keywords

accrual accounting, management change, pressure, audit process, political will, accountability

JEL Classification

M41, M48

INTRODUCTION

Many public sector institutions have decided to adopt financial accounting changes in favor of accrual accounting to replace the cash accounting method, and the drive for the public sector to adopt accrual-based accounting has been ongoing for a long time. The adoption of accrual accounting has spread throughout the world, which has attracted the attention of researchers, especially western governments (Steccolini, 2019; Christensen et al., 2019; Bruno & Lapsley, 2018; Hyndman & Liguori, 2018). Standard-setters and international organizations, professional accountants, and academics also provided input on the importance of accrual accounting in improving public accountability, transparency, and determining the whole costs of government activities, as well as long-term viability of fiscal policies (Prodjoharjono, 2008; Stamatiadis, 2009; Adhikari & Gerseth-Nesbakk, 2016).

In a number of ways, research on the Indonesian government appears to diverge from that of other developing countries in terms of public

sector accounting reform. First, previous research was limited to the new economic context in the application of public sector accounting (Harun et al., 2012). Indonesia has had a long history of public sector accounting changes dating back to the early 1990s (Ministry of Home Affairs, 2002; Priyono, 2012). From 2003 to 2004, three laws (UU) were passed, notably Law No. 17 as of 2003, UU No. 1 as of 2004, and Law No. 15 as of 2004. PP No. 24 as of 2005 on government accounting standards was issued by the government Accounting Standards Committee in 2005. In 2010, the Indonesian government issued PP No. 71 as of 2010 concerning accrual accounting and implemented it in 2015 (Aswar & Saidin, 2018a, 2018b; Aswar, 2020). Indonesia could be a unique research environment in a developing economic context because the Indonesian government already uses accrual accounting.

Furthermore, in 2019, the Supreme Audit Agency (BPK) concluded that the financial statements of Indonesian cities did not meet expectations (Badan Pemeriksa Keuangan, 2019). They stated that many cities in Indonesia have not fully prepared their financial reports following standards and regulations. The Supreme Audit Agency of the Republic of Indonesia is the country's top (highest) audit agency, which is in charge of overseeing state finances, including central and local government budgets, state-owned enterprises, and local government-owned businesses. To put it another way, they are in charge of the state wealth. Institutional pledges to enhance accrual accounting standards, on the other hand, are made. In this context, Indonesia provides a unique research setting for studying accrual accounting implementation in developing countries. Culture, politics, administration, and nepotism, among other social factors, are said to have a substantial impact on public sector accounting practices in developing countries. The purpose of this study is to examine the social factors that influence the effectiveness of the administration model of accrual accounting adoption (AAA) in the Indonesian central government.

1. LITERATURE REVIEW

Under the New Public Management (NPM) umbrella, Anessi-Pessina et al. (2008) have made accrual-based accounting the cornerstone of public sector accounting reform. Mzenzi (2013) mentioned that the main purpose is to increase the efficiency of government decision-making. Accrual accounting is frequently seen as more preferable to cash accounting since it delivers high-quality data that is useful to both internal and external consumers. Organizational transparency, assets, and obligations can all benefit from accrual accounting. It also allows organizations to compare accounting data across years, which increases decision-making efficiency (Lapsley et al., 2009).

An accrual-based system was implemented and adopted as a result of accounting changes and public sector reforms. This must be standardized in these countries through accrual accounting, which was pioneered and pressured by human characteristics and political views (Anessi-Pessina et al., 2008). As a result of accrual accounting, the public sector has transformed and changed, including regulatory accounting processes, such as the creation of International Public Sector

Accounting Standards (IPSAS), as well as more inventive accounting regulations (Lapsley et al., 2009; Mzenzi, 2013).

Despite advantages of accrual accounting in the public sector, there is still substantial dispute in some academic circles concerning its usefulness. Some of them envision it as an unintended consequence due to the technique and cost of implementation (Hyndman & Liguori, 2018; Oulasvirta, 2014). Anessi-Pessina and Steccolini (2007) say that benefits of accrual-based accounting have been exaggerated and that there is no proof that the promised benefits of accrual accounting procedures have been realized. This is also in line with experience in Anglo-Saxon countries which shows that the costs for implementation are greater than the advantages of accruals, as well as the data generated for budgeting and financial decision-making processes are rarely applied (Adhikari & Gårseth-Nesbakk, 2016; Wall & Connolly, 2016). However, according to Hopper et al. (2017) and Hopper (2017), lessons like this are rarely taken into account by international organizations because they always put pressure on developing countries to implement accrual accounting. Harun et al. (2012) and Adhikari and Jayasinghe (2017) revealed that

public sector accounting changes in developing nations demonstrate the negative impact of NPM accounting reforms as well as reluctance to change.

Developing countries are also being offered a gradual alternative to accrual accounting. In South Asia, the IPSAS cash basis requirements have been met in full (Adhikari & Mellemvik, 2010; Adhikari et al., 2015). In addition, failures were found including delays that are a major feature of public sector accounting reform in developing countries (Hopper et al., 2017; Van Helden & Uddin, 2016). In connection to the accrual accounting function and IPSAS, this is also questioned in western countries for developing countries whose economies are increasing (Oulasvirta, 2014; Hyndman & Connolly, 2011).

Accrual accounting adoption and public sector reform in the Southeast Asia region is widely discussed. For example, Harun and Kamase (2012) found changes in reporting systems and institutional capabilities of Indonesian provincial governments in the AAA system. The application of new accounting policies has weaknesses due to a lack of understanding the importance of government accounting standards, lack of accounting staff capabilities, and lack of institutional capacity of leaders. In addition, Harun et al. (2012) mentioned that Indonesian local governments evaluate the institutionalization of accrual accounting system. It was found that the formal adoption of the AAA system does not only occur at the top of the Indonesian government. However, the institutionalization process is much more complex and less clear in the application of the accrual basis, i.e. most employees in finance and accounting still need basic training, and the human resource management system has not been reformed like professional accountants.

Upping and Oliver (2011) developed a theoretical framework for studying public sector accounting reform in emerging countries. The theoretical model was adapted to provide a framework, which was conceptualized by internal and external factors that might have positive stimulation for generating public sector accounting reform in Thailand. Furthermore, Saleh and Pendlebury (2006) investigated accrual accounting in Malaysia by examining the shift to accrual accounting in the UK

and compared it with developments in Malaysia. The findings show that there are barriers to using accrual accounting in Malaysia, including a lack of trained workers and qualified professional accountants; the government must solve the problem of recruiting qualified accounting staff, and reliance on consultants would be required. Furthermore, Siddiquee and Mohamed (2007) reveal that public sector reforms have failed to make fundamental changes in the service delivery of Malaysia.

Meanwhile, Samaratunge et al. (2008) consider public sector reforms in Singapore and Malaysia to increase accountability and transparency. The factors that explain the progress of public sector reforms in these countries are the political system, financial structure, governance, bureaucratic administrative processes, state institutions, and civil society. Haque (2007) found that reforms in Indonesia, Philippines, Cambodia, Vietnam, Malaysia, Singapore, Thailand, and Myanmar will strengthen the political power of elite parties. In addition, public sector reforms in these countries are aimed at the agenda of foreign aid agencies. Indonesia, Thailand, and the Philippines received large loans and technical assistance from the World Bank and IMF. At the same time, they also imposed a situation that required policymakers to introduce pro-market policies and NPM reforms. Furthermore, Sarker (2006) also discusses important factors that influence the progress of reforms in the public sector: economic growth, the formal market economy, regulatory rules, and the pace of infrastructure. All these circumstances are in Singapore. By comparison, Bangladesh is lagging, so NPM reform has achieved very little.

The growth of accrual accounting in government is frequently linked to institutional theory (Modell, 2013). Many major difficulties relating to public sector accounting reform have been explained using this theory, incorporating, among other things, international organizations and development partners, idea propagation, and differences in comparable outcomes (Ahn et al., 2014; Hyndman & Connolly, 2011; Oulasvirta, 2014). In general, DiMaggio (1991) mentioned that institutional theory looks at how individuals, society, and the state interact in organizational practice, exposing characteristics that contradict the for-

mal description of the organization. Accounting as an organizational function is entrenched in the social and institutional environment in which it operates (Hopwood, 2000), and it uses institutional theory to do so. Therefore, the elements that affect and legitimize the use of AAA in the public sector in Indonesia could be identified.

An organization is used as the unit of study in institutional theory to explain why certain types of economic conduct occur among organizational players (DiMaggio, 1991), and how the shared roots of internal organizational institutions influence actors' behavior (Mbelwa, 2015; Scapens, 2006). Institutional theory can be evaluated from three different logical perspectives: coercive, memetic, and normative. DiMaggio and Powell (1983) define coercive isomorphism as the outcome of official and informal restraints imposed on firms by other organizations, in which they rely on financial resources and/or cultural expectations of their personnel. Coercive isomorphism creates new organizational practices that are justified by the rituals' uniformity and resemblance to other institutions. Regulatory modification by the dominant institution is one way of coercive isomorphism, vassal organizations are usually forced to change their form and structure as a result of this. Jorge et al. (2007) investigated the reform of Portuguese public accounting and suggested that the adoption of accrual accounting has resulted in a shift in local accounting standards as well as the establishment of new accounting practices.

The four types of AAA identified by Arnaboldi and Lapsley (2009) are administrative, symbolic, experimental, and political implementation. The administrative AAA refers to situations in which the implementation process is predominantly led by management, with little disagreement or ambiguity. An experimental model, on the other hand, is one in which there is no opposition to the new policy but uncertain aims and means, allowing key actors to experiment with the use of accrual accounting (Arnaboldi & Lapsley, 2009). Using the implementation administration model, this paper describes how to execute effective accrual accounting.

According to Mbelwa (2015) and Chalu (2007), effectiveness refers to how well goals are met and

problems are resolved. In the realm of accounting, effectiveness refers to how relevant, reliable, intelligible, and transparent the financial reporting is. It states that the effectiveness of AAA may be measured by how well financial statements meet qualitative characteristics including relevance, dependability, clarity, and transparency. The concept of decision utility mentioned that financial reporting is useful if it makes information available to those who are interested to help them make decisions and show accountability (Schipper & Vincent, 2003; Staubus, 2016). As a result, financial reports must be relevant to be meaningful and effective in carrying out accountability (Schipper & Vincent, 2003; Staubus, 2016; Sutton, 2009). The primary features that explain the usefulness of financial statements in the application of accountability are relevance and reliability (Sutton, 2009; Schipper & Vincent, 2003; Mbelwa, 2015). Relevance of information is defined as a power to influence decision-making and accountability (Mbelwa, 2015). Relevance relates to stewardship, which is defined as a responsibility to offer knowledge about resources entrusted to someone, according to Sutton (2009).

Individuals and organizations alike must be accountable for their actions, accept blame, and transparently publish the consequences to be held accountable. Three types of accountability can be identified: management, financial, and political (Chi-Chi & Ebimobowei, 2012). According to the institutional theory, each organization can create its own accountability structures, which are often based on other systems and/or processes. Organizations are free to apply their own rationale and interpretations to applicable accountability practices (Vamosi, 2005).

In assessing the efficacy of public organizations, the state is pressuring to provide the information needed (Gomes et al., 2008). In defining institutions, institutional isomorphism is the scope of government obligation, which must be carefully evaluated. Institutional theory is a branch of accounting that studies financial and management accountability (Samkin & Schneider, 2010; Vamosi, 2005). Individuals are held accountable for efficiently carrying out financial procedures during financial transactions when they are held liable for financial accountability. An effective fi-

financial process relies on a well-defined financial responsibility structure (World Bank & Webb, 2008). Managerial accountability refers to unit managers' responsibility to carry out all activities under the principle transparency in administration, good financial management, and legality, as well as to accept responsibility for their actions and outcomes.

Mehr et al. (2015) looked at the impact of accrual accounting on federal government ministry reporting, openness, and accountability, and found that effective AAA has a significant impact on financial reporting transparency. Bastani et al. (2012) looked into the impact of AAA in terms of encouraging transparency and accountability. The findings imply that accrual accounting is beneficial in terms of reporting openness, calculating, and accountability. AAA appears to be the best technique in this country to improve public managers' social accountability, raise financial report transparency, calculate service costs, operationalize budgeting, prioritize activities and programs, and optimize future decisions. Later research looked at how accrual-based accounting was adopted and implemented in connection to service outputs and results, as well as management authority devolution over allocations in the budget and operating modes. Barton (2009) considered the managerial accountability level and found that it is vital to adhere to a set of financial management guidelines. This study contributes to the literature by illustrating how the AAA in the Indonesian public sector improves accountability. In emerging economies, the relationship between the effective administration model of AAA and accountability is rarely discussed. This theoretical model incorporates managerial responsibility and decision usefulness concepts, which are based on institutional theory.

2. AIMS AND HYPOTHESES

This study aims to examine the effect of social factors on the effective administration model of AAA and to assess the effect of the effective administration model of AAA on managerial accountability.

This study provides the following hypotheses based on the theoretical model:

H1: Social factors positively and significantly influence the effective administration model of AAA.

H2: The level of managerial accountability is positively and considerably affected by the effective administrative model of AAA.

3. METHODOLOGY

This study uses a questionnaire containing questions regarding the need for the AAA in the Indonesian government accounting system by looking at social factors. In addition, the study considers the effectiveness of the administrative model of AAA and its implications for managerial accountability. Official respondents with professional accounting knowledge and sufficient experience filled out questionnaires. This covers government finance general managers, accounting, auditing, and heads of finance departments, controllers, and auditors. A questionnaire survey was conducted among the employees of the Ministry of Finance. The overall number should not be fewer than 150 people. To ensure that the analysis yields good findings, the targeted questionnaire should be filled out by at least 100 people. This is a non-probability technique in which an experienced expert selects a sample based on the evaluation of sample characteristics (Zikmund, 2003). The completed questionnaire was believed to contain at least 25% of the total responses, which was deemed sufficient for doing complicated data analysis.

It is necessary to explain the definitions for the variables. The administrative model of AAA is a model related to the quality of financial reports consisting of timeliness, completeness, presentation, understandability, consistency, comparability, relevance, objective, and reliability (Arnaboldi & Lapsley, 2009; Sutton, 2009; Vincent, 2003). The financial and management accountability variable consists of accountability (Samkin & Schneider, 2010; Vamosi, 2005). Pressure from donors is the level of implementation related to the requirements to adapt and improve the quality of accruals (Goddard & Mzenzi, 2013). Political will is political competition on the use of accounting, pressure on parliament, and material over the use of accrual accounting (Goddard & Mzenzi, 2013). Management change is the level of

willingness of management and personnel to accept changes (Scapens, 2006).

Audit pressure is the effect of professional compliance, coercive, internal audit pressure, audit committee, number of fair opinions, and number of qualified opinions issued in using accrual accounting (Hay & Cordery, 2018; Goddard & Malagila, 2015). Regulatory issues/legal system is a legal system developed and a flexible and harmonious legal system to support the accrual accounting system (Goddard & Mzenzi, 2013; Mbelwa, 2015). Transparency culture is the level of culture related to politics, administration, and harmonization of accrual accounting culture with the work environment (Mbelwa, 2015). The data from the questionnaire survey was imported into Smart PLS 3.0 and statistical techniques were applied. To capture all the data, a five-point Likert scale was employed.

4. EMPIRICAL RESULTS AND DISCUSSION

The population of this study is employees of the Ministry of Finance, government finance officials, chief accountants and auditors, heads of accounting and auditing departments. Sample was selected using the purposive sampling technique. Table 1 shows descriptive statistics of respondents.

Table 1. Descriptive statistics of respondents

Characteristics	Description	Frequency	Percentage
Gender	Man	50	71%
	Woman	20	29%
Age	21-30 years	29	41.4%
	31-40 years	30	42.9%
	41-50 years	10	14.3%
	More than 50 years	1	1.4%
	Officer	4	5.7%
Position	Chief accountant	10	14.3%
	Head of a department	15	21.4%
	Auditor	41	58.6%
Job experience	2-5 years	16	22.8%
	6-10 years	22	31.4%
	11-15 years	20	28.6%
	More than 15 years	12	17.1%
Education	Bachelor	30	42.8%
	Postgraduate	23	32.8%
	Doctor	17	24.3%

After filtering the statistics of respondents, the study applied structural equation modeling (SEM)

using the SmartPLS version 3.0 tool to analyze the data. The descriptive statistics of the data are contained in Table 2.

Table 2. Descriptive statistics of data

Variable	Number of statements	Mean	Standard deviation
Pressure from donors (PD)	4	3.82	0.339
Pressure from NBAA (PNBAA)	4	3.74	0.346
Political will (PW)	4	3.58	0.467
Management change (MC)	3	4.58	0.537
Auditing pressure (AP)	8	4.10	0.782
Regulatory matters (RM)	3	3.57	0.937
Culture of transparency (CT)	3	4.42	0.701
Administrative model of AAA (AMAAA)	9	4.16	1.194
Managerial accountability (MA)	2	4.29	0.745

According to Table 2, a mean value obtained for donor pressure is 3.82, with a standard deviation of 0.339. The average pressure received from the NBAA is 3.74, with a standard deviation of 0.346. In addition, a standard deviation for political will is 0.467 with an average value of 3.58. The mean value for management change is 4.58, with a standard deviation of 0.537. On auditing pressure, a mean value and standard deviation are 4.10 and 0.782. Meanwhile, in regulatory matters, a mean value is 3.57, with a standard deviation of 0.937. In addition, a mean value for transparency culture is 4.42, with a standard deviation of 0.701. The effective AMAAA yielded a mean value of 4.16 with a standard deviation of 1.194. Finally, for management accountability, a mean value is 4.29, with a standard deviation of 0.745

Table 3. Convergent reliability and validity

Variable	Average variance extracted (AVE)	Composite reliability	Cronbach's alpha
PD	0.824	0.871	0.81
PNBAA	0.745	0.896	0.83
PW	0.762	0.844	0.76
MC	0.688	0.736	0.72
AP	0.827	0.722	0.79
RM	0.833	0.985	0.82
CT	0.537	0.724	0.771
AMAAA	0.759	0.815	0.924
MA	0.746	0.873	0.819

Table 3 shows the reliability test consisting of the results of the composite reliability test and Cronbach's alpha. According to Hair et al. (2014), for standard composite reliability the minimum value is 0.7 while for Cronbach's alpha the minimum value is 0.7. Following the obtained results, it is found that all the variables used in this study have met the criteria for good reliability. The value generated from the test is already above 0.7 and 0.9. The study also conducted the convergent validity test. According to Garson (2016), the standard or minimum value should be 0.50. The results show that all displayed values are above 0.50. Therefore, it can be concluded that all the variables used in this study are valid.

Table 4. PLS path algorithm testing and bootstrapping

Variable	Path coefficient (original sample)	T-statistics	P-values
<i>PD</i> → <i>AMAAA</i>	0.515	3.340	0.001
<i>PNBAA</i> → <i>AMAAA</i>	0.268	2.456	0.014
<i>PW</i> → <i>AMAAA</i>	0.413	3.430	0.000
<i>MC</i> → <i>AMAAA</i>	0.125	1.075	0.347
<i>AP</i> → <i>AMAAA</i>	0.472	2.349	0.013
<i>RM</i> → <i>AMAAA</i>	0.123	0.672	0.451
<i>CT</i> → <i>AMAAA</i>	0.043	0.733	0.480
<i>AMAAA</i> → <i>MA</i>	0.808	5.239	0.000

Based on Table 4, testing the influence of the pressure from donors on the administrative model of AAA reveal a t-count of 3.340 and a significance level of $0.001 < 0.050$. These results indicate that pressure from donors has a significant effect on the effective AMAAA. Then, testing the influence of the pressure from the NBAA on the AMAAA show a t-count of 2.456 and a significance level of $0.0140 < 0.050$. These results indicate that pressure from NBAA has a significant effect on the effective AMAAA. Testing the influence of political will on the administrative model of AAA show a t-count value of 3.430 and a significance level of $0.000 < 0.050$. These results indicate that political will has a significant influence on the effective AMAAA. Meanwhile, testing the influence of management change on the AMAAA show a significance level of $0.347 > 0.050$ and a t-count of 1.075. As a result these findings indicated that management change does not have a significant impact on the effective AMAAA.

Testing the influence of auditing pressure influence on the effective AMAAA reveal a significance level of $0.013 < 0.050$ and a t-count of 2.349. These results indicate that auditing pressure has a significant effect on the effective AMAAA. Meanwhile, testing the influence of regulatory matters on the effective AMAAA show a t-count of 0.672 and a significance level of $0.451 > 0.050$. These results indicate that regulatory matters have no significant effect on the effective AMAAA. The results of testing the influence of culture of transparency on the effective AMAAA show a t-count of 0.733 and a significance level of $0.480 > 0.050$. These results indicate that the culture of transparency has no significant effect on the effective AMAAA. Finally, the results of testing the influence of the effective AMAAA on managerial accountability show a t-count of 5.239 and a significance level of $0.000 < 0.050$. These results indicate that the effective AMAAA has a significant effect on managerial accountability.

5. DISCUSSION

The finding of this study in Table 4 backs, which claims that donor pressure has a favorable impact on the effective AMAAA. The basis for this support is a substantial level of 0.050. The data show how donor pressure might influence AAA in developing countries. According to Goddard et al. (2016), technocrats tend to manipulate legitimacy in response to donor pressure. Their reactions are beneficial to them in obtaining external funds; however, they rarely have a positive impact on organizational efficiency and performance (Kurunmaki et al., 2003). This is especially true when faced with resource constraints and uncertainty about the environment (Goddard & Mzenzi, 2013). This finding, on the other hand, supports Mbelwa (2015) and the institutional theory assumption that donor coercion and normative pressure can result in positive consequences for organizational internal efficiency and operating effectiveness in a variety of circumstances (Meyer & Rowen, 1977). As a result of donor pressure, the use of accrual accounting in the public sector of developing nations can have a variety of outcomes.

With an insignificant level of 0.050, the data in Table 4 validate, which demonstrates that the

NBAA pressure has a favorable impact on the effective AMAAA. Despite the positive influence of NBAA on effective accrual accounting adoption, its impact is lower than one might assume considering the country's NBAA. In prior studies, accountants and auditors in the public sector were considered as catalysts for accounting reform (Adhikari et al., 2013). NBAA has a very low level of coercive, normative, and mimetic pressure, which is also demonstrated by the data, revealing the Board's ineffectiveness and limited role in regulating public sector entities. This result is in line with Goddard and Mzenzi (2013).

The effective AMAAA is influenced by political will. This raises the political opposition to accrual accounting among stakeholders. A lack of awareness among the board of directors and other bodies, the parliament's public audit committee, for example, looks to be a source of political opposition on what value might accrual data bring to the public sector and how to use accrual accounting (Ahmad, 2016). Political resistance can be a key impediment to using accrual (Ahmad, 2016; Goddard & Malagila, 2015). Political aversion exacerbates uncertainty and leads to symbolic conformity (Arnaboldi & Lapsley, 2009).

Management changes have no positive impact on the effective AMAAA. This demonstrates a lack of desire among technocrats to initiate modifications to accrual accounting applications. It also means that the rate of change among technocrats and managers for the successful adoption of accrual accounting is lower than envisaged (Luder, 1992; Ahmad, 2016). This conclusion also suggests that there are disagreements and tensions in government bodies about the accrual accounting implementation. Ambiguity in defining accrual accounting, like in other nations (Adhikari & Garseth-Nesbakk, 2016), as well as numerous interpretations by Arnaboldi and Lapsley (2009), have hampered efficacy of accrual information and harmed financial reporting consistency. Key stakeholders in accrual accounting have used regulatory uncertainty to block and delay, and changes that are not in their best interests should be opposed.

Audit pressure has no positive impact on the effective AMAAA. The findings highlight the critical role that audit pressure can play in accrual ac-

counting implementation. Internal and external audits, as well as institutional pressures, all contribute to efficient operation of accrual accounting. Public audits, as suggested by Hay and Cordery (2018), can be substantial mimetic, normative, and coercive constraints that connect organizational actors and processes to distinct goals of accrual accounting. For acquiring resources from international organization basket funds, audit reports and recommendations are required (Goddard & Malagila, 2015; Mbelwa, 2015). The results support the institutional theory concept. According to DiMaggio and Powell (1983), coercive and normative demands of auditing can help increase organizational effectiveness and efficiency. In such cases, a hybrid administrative-experimental model of accrual accounting may be appropriate.

The issue of regulatory matter has no positive effects on the effective AMAAA. These findings of Goddard and Mzenzi (2013) demonstrate how a lack of regulation in the public sector might affect accrual accounting adoption. Goddard et al. (2016) highlighted the fact that in Tanzania's public sector accounting, the government and funders keep a close check on things. The absence of harmonization of the country's current accounting laws and regulations, inconsistencies in their execution, and the use of accrual accounting, the pursuit of obsolete accounting provisions adds to the obstacles and produces conflicts (Goddard & Mzenzi, 2013). These negative regulatory repercussions, as seen in Indonesia, are in line with those found by Goddard and Mzenzi (2013), Mbelwa (2015), and Chalu (2007). These findings confirm the existence of a symbolic experimental model that contributes to the inefficient AAA.

The effective AMAAA is not improved by a transparency culture. These findings suggest that there is an administrative and political climate that is hostile to the use of accrual-based accounting. This means that the culture lacks the transparency necessary for effective adoption of accrual accounting (Luder, 1992). The demand for more relevant accrual-based financial reporting and government accounting data is inversely proportional to the administrative culture and political producers (Mbelwa, 2015; Luder, 1992). This conclusion confirms that the accrual accounting administration model in a country is ineffective.

The effective AMAAA has a positive impact on managerial accountability. The use of effective AAA is positively connected to the managerial accountability level. This finding is in line with

Bastani et al. (2012) who found that accrual accounting and reporting increase transparency and accountability, and also the use of AAA improves accountability and openness.

CONCLUSION

This study aimed to uncover societal elements that influence the efficacy of accrual accounting application by the Indonesian central government and its administrative paradigm. The findings revealed that donor pressure, NBAA pressure, political will, and the audit process all have an impact on the effectiveness of AMAAA. However, management change, regulatory matters, and a culture of transparency have no effect. In addition, the effective administration of IAA influences managerial accountability. Donor pressure positively influences the effective AMAAA. This shows that donor pressure can have a role in AAA by the Indonesian central government. The NBAA pressure has a beneficial effect on the effective AMAAA, indicating that the effective AAA has been noticed; nonetheless, the effect is less than one would expect given the existence of NBAA. The effectiveness of AMAAA is influenced by political will. This increases stakeholders' political resistance to using accrual accounting. The effectiveness of AMAAA has a favorable impact on managerial responsibility. This reveals that the function of accrual accounting and reporting in enhancing openness and accountability is linked to the adoption of accrual accounting.

Furthermore, management changes have no positive impact on AMAAA effectiveness. This demonstrates a lack of desire among technocrats to start modifications in the use of accrual accounting, as well as debates and tensions concerning accrual accounting applicability in government agencies. The effectiveness of AMAAA is unaffected by audit pressure. This highlights the critical role that audit pressure can play in improving the efficiency and effectiveness of central government. Regulatory matters have no positive impact on AMAAA efficacy. Inconsistencies and disputes in the implementation of accrual accounting are caused by the lack of harmonization of current accounting laws and regulations. The effectiveness of AMAAA is negatively impacted by transparency culture. These findings suggest that there is an administrative and political climate that is hostile to the use of accrual accounting.

This study contributes to the central government by ensuring that human resources are adequate and must be improved. At the same time, policymakers must also determine how to address obstacles to adopt accrual accounting. The results of the study are of great importance to regulatory authorities, municipalities, national governments, and customers of municipal financial statements. These insights may be useful in building and upgrading governance applications in the public sector. Particularly, they can be used to inform policies in general on the execution of PP No. 71 as of 2010 to make certain that it is completely implemented across all Indonesian government entities. As Indonesia tackles the main issue of law enforcement, understanding the enforcement of accounting laws, this finding, in particular, can be used as a tool for making policy reform decisions. Future research may look at individual factors such as management support, human resources, and training to increase the effectiveness of accrual accounting implementation. Future research can also be applied in developing countries with a larger sample.

AUTHOR CONTRIBUTIONS

Conceptualization: Khoirul Aswar, Ermawati.

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