

## Analisis persiapan penerapan akuntansi akrual di kementerian pertanian = Analysis the preparation of accrual accounting implementation in the ministry of agriculture

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### Abstrak

Penelitian ini bertujuan untuk menganalisis persiapan penerapan akuntansi akrual di Kementerian Pertanian serta untuk melihat kendala yang menghambat persiapan penerapan akuntansi akrual tersebut. Penerapan akuntansi akrual di Kementerian Pertanian ini didorong oleh adanya reformasi sektor publik dan Peraturan Pemerintah Nomor 71 Tahun 2010 tentang Standar Akuntansi Pemerintahan (SAP). Berdasarkan studi kasus yang dilakukan, ditemukan hambatan dalam proses persiapan penerapan akuntansi akrual yakni rendahnya mental birokrasi di Biro Keuangan dan Perlengkapan serta kurangnya perhatian Menteri dan Sekretaris Jenderal Kementerian Pertanian dalam persiapan penerapan akuntansi akrual.

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This study aims to analyze the preparation on accrual accounting implementation in the Ministry of Agriculture as well as to see the obstacles that hinder the preparation of the accrual accounting implementation. Application of accrual accounting in the Ministry of Agriculture has been encouraged by the public sector reform and Government Regulation Number 71 Year 2010 concerning the Government Accounting Standards (GAP). Based on case studies carried out, it found the obstacles in the process of preparation of accrual accounting implementation are lower bureaucracy mental on Bureau of Finance and Equipment and the lack of attention of the Minister and the Secretary General of the Ministry of Agriculture in preparation for the accrual accounting implementation.