

# Analisis pengelolaan faktor keberhasilan pelaksanaan akuntansi berbasis akrual pada pemerintah kota Tangerang = Analysis of accrual based accounting implementation from the management of successful factor in Tangerang city

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## Abstrak

Peraturan Pemerintah No.71 Tahun 2010 mengamanahkan bahwa SAP berbasis akrual dalam proses pelaporan keuangan pemerintah daerah dan pusat selambatlambatnya diterapkan pada tahun anggaran 2015. Pelaksanaan akuntansi berbasis akrual sendiri memiliki beberapa faktor pendorong keberhasilan menurut Ouda (2004) diantaranya yaitu management changes, political and bureaucracy support, professional and academic support, communication strategy, willingness to change, consultation and co-ordination, budgeting of adoption costs, specific accounting issues, dan information technology capability.

Penelitian ini menjelaskan tahapan dan cara pengelolaan faktor pendorong keberhasilan pelaksanaan akuntansi akrual pada Kota Tangerang melalui metode single-case study. Kota Tangerang telah berinisiatif menyusun laporan keuangan berbasis akrual pada tahun anggaran 2014 dan menjadi salah satu kota percontohan bagi pemerintah daerah lain dalam melakukan penyusunan laporan keuangan akuntansi berbasis akrual.

Melalui penelitian ini diketahui bahwa aspek consultation and coordination merupakan aspek pendorong keberhasilan yang berperan dominan sedangkan aspek willingness to change merupakan faktor pendorong keberhasilan yang perlu terus diperbaiki dalam pelaksanaan akuntansi akrual pada Kota Tangerang.

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Government Regulation (PP) No.71 Tahun 2010 mandated to apply SAP accrual bases on center and local government financial report by this 2015. Implementation in accrual accounting have several key success factor according to Ouda (2004) such as management changes, political and bureaucracy support, professional and academic support, communication strategy, willingness to change, consultation and co-ordination, budgeting of adoption costs, specific accounting issues, dan information technology capability.

This research explained about stages and the way in management key success factor of implementation accrual accounting in Tangerang City by using single-case study method. Tangerang City has been initiated to arrange their accounting accrual financial report in 2014 and be the one of piloting city for another local government to implement an accrual accounting in financial report.

This reasearch finds that consultation and coordination is dominant factor in drive successful implementaion of accual accounting while willingness to change is a factor which really weak and need to be improved on implementation accrual accounting in Tangerang City.