

The Development of Public Sector Accounting in Indonesia – A Bibliography Study



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ABSTRACT: This study aims to provide an overview related to the development of public sector accounting research in Indonesia. The method used in this study is charting the field. Samples taken came from 11 journals in Indonesia and obtained 20 articles during 2010-2020. The results of this study indicate that the topic most widely used in public sector accounting research is the topic of agency performance and control systems. The topic of government agencies' performance in the public sector is the most researched topic because the government in Indonesia in managing public financial reports is still a special concern of the public. Meanwhile the least research topic is the topic of the accounting system.

KEYWORDS: Public Sector Accounting, Financial Statement, Literature review Research.

1. INTRODUCTION

Public Sector Accounting is public fund accounting. According to Indra Bastian (2007:15) defines Public Sector Accounting as an accounting technique and analysis mechanism that is applied to the management of public funds in high state institutions and departments under them, local governments, BUMN, BUMD, NGOs, and social foundations, as well as on public-private sector cooperation projects. In Indonesia, Public Sector Accounting was created to create conditions of transparency, public accountability, efficiency, effectiveness, and economy.

Public Sector Accounting is often considered important, this encourages researchers to examine more deeply why Public Sector Accounting is considered important. The presence of Public Sector Accounting is very helpful in a series of special reports for activities and financial transactions related to the government. Public Sector Accounting also acts as a supervisor and reporting tool in this modern era with the aim of realizing accountability. In its implementation in the field, the management of Public Sector Accounting does not always run smoothly as expected, it is not transparent and not accountable for it also motivates researchers to evaluate the implementation of the management of Public Sector Accounting. Public Sector Accounting is also present with the aim of realizing Good Governance or good governance. From various research results on Public Sector Accounting, it is very diverse and interesting to be reviewed by looking at the development of Public Sector Accounting in Indonesia in the form of a bibliography.

This research was motivated by research conducted by (Harumi Puspa Rizky & Dobby Setiawan, 2019) on bibliography of research in the accounting field. The researcher tries to study with the same method in relation to the results of research on the development of Public Sector Accounting in Indonesia. The approach used is "charting the field" using research results from 22 accredited journals in Indonesia and obtained 137 articles during the period 2010 to 2018. The purpose of this study is to provide an overview of the development of Public Sector Accounting in Indonesia in the form of a bibliography.

2. METHOD

The method used in this research is the "charting the field" approach developed by Hesford et al. (2007). In this approach, the researcher selected several research results on Public Sector Accounting published in 11 journals, then grouped them based on topics, research methods and disciplines. The journals are Journal of Accounting and Education (JAP), Indonesian Journal of Accounting and Auditing (JAAI), Journal of Multiparadigm Accounting (JAM), Journal of Economics and Finance (JEK), Journal of Accounting Dynamics (JDA), Journal of Humanities (JH), Journal of Accounting and Business (JAB), Indonesian Journal of

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Accounting and Finance (JAKI), Journal of Economics (JE), Journal of Information Systems (JSI), and Journal of Accounting Research (JRA).

The selection of the journals above is in accordance with the criteria. First, journals that were accredited in 2019, 2017, and 2013. Both journals can be accessed online. Researchers selected in a structured and systematic way all articles published in each of these journals. Third, only select articles related to Public Sector Accounting.

3. RESULTS AND DISCUSSION

Table 1 – Article Description

No	Journal Name	Title	Researchers
1	JRA	Pengaruh Sistem Pengendalian Intern Dan Akuntabilitas Pengelolaan Keuangan Daerah Terhadap Good Governance (Studi Empiris Di Kabupaten Minahasa)	(Prabawa et al., 2020)
2	JAB	Pengaruh Kondisi Keuangan Dan Politik Terhadap Perubahan Anggaran Pada Pemerintah Daerah DiIndonesia	(Purwanto, 2016)
3	JRA	Penerapan Akuntansi Pengakuan Aset Tetap Pada Badan Pengelola Keuangan Dan Aset Daerah KabupatenMinahasa	(Aring et al., 2020)
4	JE	Pengaruh Pemanfaatan Teknologi Informasi Dan Pengendalian Intern Terhadap Kinerja Instansi Pemerintah (Studi Pada Satuan Kerja Perangkat Daerah Kabupaten Kampar)	(Oktari & Nasir,2011)
5	JSI	Analisis Pengaruh Motivasi Pelayanan Publik Dan Kualitas Sistem Informasi Akuntansi Terhadap Kinerja Organisasi Sektor Publik Dengan Akuntabilitas Sebagai Variabel Moderasi (Studi Kasus Pada Dinas Kesehatan Kabupaten Buleleng)	(Sinarwati & Yuniarta, 2017)
6	JDA	Pengaruh Penerapan Dimensi Value For Money Terhadap Akuntabilitas Publik Good Governance menurut United Nation Development Program (UNDP) untuk menerapkan dimensi	(Lantowa Et Al.,N.D.)
7	JE	Pengaruh Karakteristik Pemerintah Daerah Terhadap Kepatuhan Pengungkapan Wajib Dalam Laporan Keuangan Pemerintah Daerah (Studi Empiris pada Kabupaten/Kota di Indonesia)	(YULIANINGTYAS, 2010)
8	JE	Faktor-Faktor Yang Mempengaruhi Akuntabilitas Kinerja Instansi Pemerintah (AKIP)	(Instansi, 2016)
9	JAKI	Faktor-Faktor Yang Memengaruhi Procurement Fraud: Sebuah Kajian Dari Perspektif Persepsian Auditor Eksternal	(Zulaikha & Hadiprajitno, 2016)
10	JAB	Faktor-Faktor yang Mempengaruhi Internet Financial Reporting Pemerintah Daerah dan Implikasinya terhadap Akuntabilitas Laporan Keuangan Daerah	(Alhajjriana et al.,2018)
11	JAKI	Evaluasi Pengungkapan Laporan Keuangan Daerah di Situs Internet: Studi pada Pemerintah Daerah Indonesia	(Soepriyanto & Aristiant, 2011)
12	JAB	Pengaruh Audit Kinerja Sektor Publik Terhadap Akuntabilitas Publik Dengan Pengawasan Fungsional Sebagai Variabel Moderating (Studi Empiris pada SKPD Pemerintah Kota Malang)	(Mahmud & Wahid, n.d.)
13	JAB	Pengaruh Partisipasi Aparatur Pemerintah Anggaran Terhadap Kinerja Pemerintah	(Yanida et al., 2013)
14	JH	Pengaruh Kebijakan Pertanggungjawaban Akuntansi Sektor Publik dan Efektivitas Alokasi Dana Gampong (ADG) Terhadap	(Arjuli, 2019)

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		Pembangunan Fisik	
15	JAM	Pengaruh Kompetensi Dan Independensi Pemeriksa Terhadap Kualitas Hasil Pemeriksaan Dalam Pengawasan Keuangan Daerah: Studi Pada Inspektorat Kabupaten Pasaman	(Wirahadi et al., n.d.)
16	JDA	Evaluasi Penganggaran Berbasis Kinerja Melalui Kinerja Keuangan Yang Berbasis Value For Money Di Kabupaten/Kota Di Jawa Timur	(Kurrohman, 2013)
17	JEK	Hubungan Keagenan Pemerintahan Daerah Dalam Konteks Anggaran: Sebuah Agenda Rekonstruksi	(Damayanti, 2017)
18	JAM	Dilema Akualisasi Keuangan Daerah Akuntansi dalam Pengelolaan	(Andhayani, 2017)
19	JAAI	Akuntabilitas Dan Kinerja Instansi Pemerintah: Semu Atau Nyata?	(Ahyaruddin & Akbar, 2017)
20	JAP	Perkembangan Penelitian Akuntansi Sektor Publik Indonesia	(Rizky & Setiawan, 2019)

Table 2 – Journal Description

Journal Name	Periode (2011-2020)	
	Amount	Percentage
JAP	1	5 %
JAAI	1	5 %
JAM	2	10 %
JEK	1	5 %
JDA	2	10 %
JH	1	5 %
JAB	4	20 %
JAKI	2	10 %
JE	3	15 %
JSI	1	5 %
JRA	2	10 %
TOTAL	20	

TABLE 3 – CALCIFICATION OF THE ARTICLES BASED ON THE TOPIC

Public Sector Accounting		Another's Variables As Dependent		Variabel lain sebagai	
Dependent	Independent			Independen	
		Government Performance	8	Internal Control	3
11	9	Dimension of Value for Money	1	Quality of Accounting Information System	3
		Financial Performance	2	Procurement Fraud	1
				Audit Performance	1
				Regional Government Agency	1

This study uses 20 articles published from 11 journals that have met the criteria. The journal names and the journal issuance period are presented in Table 1. This research was conducted on articles published within a period of 10 years from 2010 to 2020, because in those years research on public sector accounting began to develop in Indonesia. This can be proven by the data collected by researchers in 8 nationally accredited articles. In Table 2, the results of the data obtained show that the research topic on Public Sector Accounting dominates the Accounting and Business Journal (JAB) by 20% and the Economic Journal (JE) by 15% or there are only 7 articles related to the topic of Public Sector Accounting.

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This study classifies each article based on the research variables. The research variables were grouped into two groups, namely the dependent variable and the independent variable. Based on the dependent variable, it is grouped into 3 variables, namely, government performance, the value for money dimension, and financial performance. Table 3 shows that 40% of public sector accounting articles is dominated by the dependent variable of government performance. The Value for Money Dimension System is 5%, and financial performance is 10%. Performance. Meanwhile, based on the independent variables, 15% are dominated by articles with Internal Control variables and the quality of accounting information systems. Procurement Fraud, Performance Audit, and Agency by 5%.

A. Public sector accounting Research

A.1. Public Sector Accounting with Government Performance

Public sector accounting places more emphasis on audits and accounting systems. Accounting for the growing public sector in Indonesia has so far served more for private competition only. This is certainly a mistake because the accountability for the performance of public institutions is different from that of private institutions.

Several researchers have focused on public sector accounting research on government performance. This research is considered important because government performance accountability is often not transparent to the public. There are 40% of research articles related to government performance or about 8 articles. Ahyaruddin & Akbar (2017) state that the process of implementing accountability and performance of government organizations creates pseudo performance because government organizations in reporting their performance are only a formality to fulfill regulatory obligations. In addition, the information contained in the Government Agency Performance Accountability Report (LAKIP) is also not used in the decision-making process. Research related to government performance was also conducted by (Oktari & Nasir, 2011). The study discusses the use of information technology on the performance of government agencies and states that the use of information technology plays an important role in improving service performance in the public sector.

A.2. Public Sector Accounting with Internal Control

Good governance can increase participation and accountability in accordance with the basic principles of good governance in the public sector. Public demands for good public services are natural, these demands are a result of patterns of governance that are considered no longer in accordance with developments in society and the growing quality of democracy, human rights and public participation in decision making. (Sari, 2013). The government's internal control system related to financial statements is a process designed to provide reasonable assurance on the reliability of financial statements in accordance with government accounting standards. The role of the government's internal control system is to improve the performance, transparency and accountability of state financial management (Sari, 2017). Prabawa et al. (2020) conducted research related to internal control and stated that the implementation of internal control well can make efforts to realize good governance achievable.

A.3. Public Sector Accounting with Financial Performance

The development of public sector accounting in Indonesia is growing rapidly along with the new era in the implementation of regional autonomy. Citizens who are increasingly intelligent and critical always demand transparency and public accountability by public sector institutions. Accountability is not just the ability to show how public money has been spent, but includes the ability to show that public fund has been spent economically, efficiently, and effectively (value for money).

Along with the increasing public demand for transparency in public expenditure budgeting, a performance-based budgeting system was introduced (Performance Based Budgeting) which links the state budget (state expenditures) with the desired results (output and outcome) so that every rupiah spent can be accounted for for its benefits. Sancoko et al. 2008). In public sector organizations, the budget is one of the most important issues to be studied. Since the implementation of performance-based budgeting, all local governments are required to be able to produce good local government financial performance. Kurrohman (2013) conducted research related to the results that the government is more economical and efficient in financial management after using a performance-based budget.

4. CONCLUSION, LIMITATIONS, AND SUGGESTIONS

A. Conclusion

In this study, researcher's analyzed 20 articles discussing public sector accounting and published in 11 accredited journals and classified based on topics and methods for 10 years starting from 2010-2020. The majority of research on public sector accounting is published in the Journal of Accounting and Business (JAB) and the Journal of Economics (JE). The most widely discussed topic in this public sector accounting research is the topic of the performance of government agencies and internal control systems.

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B. Limitations

Limitations in this study can be seen from the tables that have been shown, it is known that the topics discussed in public sector accounting are still very few, even though there are many interesting topics regarding public sector accounting to discuss.

C. Suggestion

Judging from the few topics discussed in this bibliographic research, further research should take more interesting topics related to public sector accounting. For example, the topic of accounting systems can also be a research opportunity given that accounting systems are an important issue in financial reporting in the public and private sectors.

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