

## IMPLEMENTATION OF PUBLIC SECTOR ACCOUNTING IN THE FINANCIAL SYSTEM OF THE EAST KUTAI REGENCY GOVERNMENT

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**Abstract:** This study aims to examine the implementation of public sector accounting within the financial system of the East Kutai Regency Government and to assess its contribution to improving transparency and accountability in local financial governance. In the context of fiscal decentralization, East Kutai faces challenges in managing a large budget while ensuring efficiency, openness, and integrity. This research employs a descriptive qualitative approach, using in-depth interviews, document analysis, and observation as data collection techniques. The findings reveal that the application of accrual-based Government Accounting Standards (SAP), supported by information systems such as SIPD and SIMDA Keuangan, has improved the quality of financial reporting and serves as a critical foundation for public decision-making. Key success indicators—such as transparency, accountability, efficiency, and regulatory compliance—are used to evaluate local financial performance. East Kutai Regency has received an unqualified opinion (Wajar Tanpa Pengecualian, WTP) from the Audit Board of Indonesia (BPK) for ten consecutive years, reflecting its success in achieving the principles of good governance. Nevertheless, challenges remain, particularly in terms of human resource capacity and technological infrastructure. Therefore, a sustainable strategy is needed to strengthen civil service competencies and optimize local financial information systems.

**Keywords:** *Public Sector Accounting; Government Accounting Standards (SAP); East Kutai*

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### 1. Introduction

In the era of fiscal decentralization, local governments are granted greater authority to manage public finances in order to strengthen development and improve the quality of public services in an equitable manner. East Kutai Regency, known for its abundant natural resources in the province of East Kalimantan, faces significant challenges in managing its substantial budget in a transparent and accountable manner. Currently, performance accountability of government institutions has become a critical policy issue in East Kutai. Enhancing accountability is considered essential for realizing good governance, which has implications not only for improving the investment climate in the economic sector but also for increasing public trust in the political domain (Surahman, 2023).

Transparency and accountability are no longer merely administrative obligations; they have become key indicators for evaluating the performance of financial management at the local government level. Citizens of East Kutai have the right to know how public funds are managed, whether they are used as intended, and to what extent the budget allocation delivers tangible benefits. Failure to establish an open financial system increases the risk of corruption, fund misappropriation, and declining public trust. As a concrete initiative, the East Kutai Regional House of Representatives (DPRD) launched the “KITA BISA” program (*Kinerja, Integritas, and Akuntabilitas*, meaning Performance, Integrity, and Accountability) in November 2024. This program aims to strengthen professional and corruption-free financial governance, while fostering a culture of responsibility and transparency among government officials.

Public sector accounting plays a strategic role in supporting the principles of good governance, particularly through financial transparency and accountability. A well-structured accounting system enables local governments, including East Kutai, to prepare reliable, auditable financial reports in accordance with Government Accounting Standards (SAP). Timely and accurate reporting is essential for various stakeholders, such as the Regional House of Representatives (DPRD), the public, and oversight institutions (Styaningrum, 2017). According to the Government Accounting Standards Committee (KSAP), the implementation of SAP as mandated by Government Regulation No. 71 of 2010 provides a fundamental basis for realizing good governance. Performance accountability in public organizations represents a form of responsibility for both the achievements and shortcomings of programs and activities designed to fulfill the institution’s vision and mission in service of the public interest. Through accountability, government administration—once characterized by inefficiency and corruption—can be redirected toward a more democratic and service-oriented governance system.

The performance of government institutions can be measured through performance information that reflects the success of implementing governmental functions in accordance with their respective areas of responsibility. This data is not only crucial for internal evaluation but also serves as a basis for decision-making and managerial improvement planning. Additionally, accountability information is required for the preparation of accountability reports by regional heads to the public, which are submitted through the Regional House of Representatives (DPRD) at the end of each fiscal year or at the conclusion of their term of office.

Public financial management reform in Indonesia has entered an era that emphasizes the importance of transparency and accountability. This is reflected in the enactment of Law Number 17 of 2003 on State Finance, which requires all government institutions—both at the central and regional levels—to prepare financial reports as a form of accountability for the implementation of the regional budget (APBD) to the Regional House of Representatives (DPRD). These reports include the budget realization report, balance sheet, cash flow statement, and notes to the financial statements.

The implementation of Government Accounting Standards (SAP) in the preparation of financial statements is beneficial in providing higher-quality and more relevant information for economic, social, and political decision-making. For financial oversight institutions, standardized accounting-based reports present new challenges in evaluating the quality of financial disclosures through the issuance of audit opinions. The ability of auditors to assess the fairness of financial presentation is a key factor in improving public financial management. Therefore, it is essential to examine the implementation of public sector

accounting systems in East Kutai Regency, identify the challenges encountered, and formulate improvement strategies to enhance the effectiveness of governance. Optimal oversight of government financial reports ensures that the information presented can serve as a reliable basis for sound decision-making that benefits all stakeholders.

## **2. Literary Review**

### **2.1. Public Sector Accounting**

According to the International Federation of Accountants (IFAC) (2020), public sector accounting is the process of recording and reporting the financial transactions of government entities to ensure transparency and accountability in the use of public funds. Furthermore, Mahmudi (2016) defines public sector accounting as an accounting system applied in government organizations and non-profit institutions, aimed at providing useful information for public decision-making, accountability, and transparency. Unlike private sector accounting, which is profit-oriented, public sector accounting emphasizes accountability for budget usage and the delivery of public services. The implementation of public sector accounting is a key element in supporting the principles of good governance, particularly in creating a financial management system that is transparent, accountable, and based on auditable reporting standards such as the Government Accounting Standards (SAP). Glynn et al. (2020) assert that public sector accounting is not only about numbers but also about how those numbers reflect the efficient and responsible use of public resources and support data-driven public decision-making processes.

The effective implementation of public sector accounting can improve the performance accountability of government institutions, thereby optimizing the execution of governmental functions. Public accounting is one of the most critical elements—and also one of the main challenges—faced by governments and civil servants (Manurung, 2012). Its application is essential because public accountability allows citizens not only to be informed about the budget but also to understand how planned activities are executed. As a result, local government institutions are encouraged to implement plans properly, knowing they will be evaluated and monitored by oversight bodies.

Research by Novandalina and Ernawati (2020) shows that the implementation of public sector accounting and the effectiveness of internal control systems have a positive impact on the quality of local government financial reports. A case study at the Semarang City Transportation Department found that consistent use of a public sector accounting system improved the quality of financial information produced, thus strengthening decision-making by management and other stakeholders. High-quality financial reports serve as a key evaluation tool for assessing the efficiency and effectiveness of budget utilization while also supporting public transparency.

Public sector accounting has the primary objective of providing relevant and reliable financial information to support decision-making, both for internal government actors and external stakeholders such as the public, the Regional House of Representatives (DPRD), and oversight institutions. The information produced by this accounting system enables the evaluation of the efficiency, effectiveness, and economy of public budget execution. In addition, public sector accounting functions as a means for the government to account for the use of public funds, strengthening transparency and enhancing accountability in national or regional financial management.

In the context of good governance, public sector accounting also plays a critical role in preventing budget mismanagement, restoring public trust in government institutions, and

providing a foundation for preparing financial reports that are auditable and comparable over time. Therefore, public sector accounting is not merely a financial recording tool, but a fundamental pillar for responsible public financial control and oversight (Susanto, 2019).

One of the key elements in the implementation of public sector accounting in Indonesia is the existence of the Government Accounting Standards (SAP). SAP is a set of accounting principles and guidelines used in the preparation and presentation of financial statements by government entities at both central and regional levels. These standards are established by the Government Accounting Standards Committee (KSAP) and are legally regulated through Government Regulation (PP) No. 71 of 2010.

The primary goal of SAP is to produce government financial statements that are transparent, accountable, and publicly responsible. SAP also ensures that financial reporting adheres to generally accepted accounting principles, such as relevance, reliability, and comparability—both across entities and across time periods. This is essential to support the audit process conducted by the Audit Board of Indonesia (BPK), as well as to provide a solid basis for decision-making by stakeholders.

Furthermore, SAP promotes consistency in financial reporting across all government institutions, ultimately serving as a strong foundation for realizing good governance. With the implementation of SAP, the government possesses an objective benchmark for assessing financial performance while simultaneously reinforcing public accountability in the use of national and regional budgets (KSAP, 2010).

Research by Mudrikah and Ali (2020) highlights the importance of implementing SAP in enhancing the performance accountability of government institutions. The study employed organizational commitment as a moderating variable and found that public sector accounting should not be applied merely as a procedural requirement—it also demands integrity and commitment from government officials in the preparation and presentation of financial statements. The higher the quality of financial reporting based on SAP, the greater the level of performance accountability, which in turn leads to increased public trust in local government. This is particularly relevant for East Kutai Regency, which is actively striving to improve its local financial governance in a professional and transparent manner.

## **2.2. The Concept of Local Government Financial System**

Local financial management is a series of activities that include planning, budgeting, implementation, administration, reporting, accountability, and supervision of regional finances. These processes aim to establish financial governance that is transparent, accountable, and efficient. To strengthen local financial systems, the Ministry of Home Affairs issued Ministerial Regulation No. 77 of 2020 concerning Technical Guidelines for Regional Financial Management. This regulation replaces the previous framework and is intended to align local financial management with the principles of good governance and advances in information technology (Handayani & Suharyanto, 2022).

Ministerial Regulation No. 77 of 2020 emphasizes the importance of integrating local financial information systems with governmental business processes. This is realized through the implementation of the Regional Government Information System (*Sistem Informasi Pemerintah Daerah*, SIPD), which is designed to support the electronic management of planning, budgeting, implementation, and financial reporting. The system is expected to enhance the efficiency, effectiveness, and accountability of regional financial management. Furthermore, the regulation also highlights the active role of internal oversight in ensuring compliance with applicable procedures and regulations.

A study conducted by Hasmuddin et al. (2024) highlights that the implementation of Ministerial Regulation No. 77 of 2020 in West Sulawesi Province has had a positive impact on the transparency and accountability of regional financial management. However, challenges remain, particularly regarding the readiness of human resources and the adequacy of information technology infrastructure. The study recommends the need to enhance the capacity of government personnel and to strengthen information systems to support the optimal implementation of the regulation.

### **2.3. Indicators of Successful Implementation**

The success of policy implementation in the public sector—particularly within the context of local government financial systems—is largely determined by the extent to which the policy can be executed effectively and produce tangible outcomes. As the implementers of fiscal policy, local governments must ensure that the processes of planning, execution, and financial reporting not only comply with regulations but also uphold the principles of good governance (Osborne & Gaebler, 1992). To assess the success of such implementation, scholars and public sector practitioners generally refer to four key indicators: transparency, accountability, efficiency, and regulatory compliance. These four indicators are interrelated and serve as primary benchmarks for evaluating local government performance and the quality of public financial management.

#### **a. Transparency**

Transparency in the public sector refers to the openness of information and the accessibility of relevant data to the public. This indicator encompasses the disclosure of accurate, timely, and understandable information for citizens. According to Adiputra et al. (2018), transparency is measured by the extent to which government entities disclose information about their activities, including policy formulation, implementation, and outcomes. A high level of transparency enables stakeholders to effectively monitor and evaluate government performance.

#### **b. Accountability**

Accountability refers to the obligation of governments to take responsibility for their actions and decisions. This indicator includes aspects such as obligation, controllability, responsiveness, and transparency. According to Abdullah (2016), accountability can be measured through these four components: obligation, controllability, responsiveness, and transparency. A study by Umam and Setiyowati (2023) shows that accountability has a significant impact on the performance of local government officials, highlighting the importance of responsibility in financial management and public service delivery.

#### **c. Efficiency**

Efficiency in local government refers to the optimization of resource utilization to achieve maximum outcomes. This indicator involves the comparison between inputs and outputs, as well as the government's ability to manage budgets and other resources effectively. Lawelai (2020) emphasizes that the application of efficiency has a positive impact on the performance of village governments, demonstrating that sound resource management can lead to improved public service delivery.

#### **d. Regulatory Compliance**

Regulatory compliance reflects the extent to which local governments adhere to applicable laws and regulations. This indicator is essential to ensure that government actions align with established legal and policy standards. A study by Umam and



Setiyowati (2023) found that compliance with regulations does not have a significant impact on the performance of the Bantul Regency government, suggesting that other factors—such as accountability and transparency—may play a more dominant role in determining performance outcomes.

### **3. Research Method**

#### **3.1. Research Approach and Type**

This study employs a descriptive qualitative approach aimed at gaining an in-depth understanding of the implementation of public sector accounting within the local government financial system, particularly in East Kutai Regency. This approach was chosen for its ability to reveal the processes, dynamics, and challenges involved in local financial management practices from the perspectives of the actors directly involved.

#### **3.2. Research Location and Period**

The study was conducted within the East Kutai Regency Government, specifically involving the Regional Financial and Asset Management Agency (BPKAD), the Regional Inspectorate, and the accounting divisions of relevant local government agencies (OPDs). The research was scheduled to take place from February to April 2025.

#### **3.3. Data Collection Techniques**

To gather relevant data, the following techniques were employed:

- a. In-depth interviews with key informants, such as regional financial management officials, internal auditors, and financial report preparers.
- b. Document analysis, including local government financial reports, Regional Regulations on the Regional Budget (APBD), accounting standard operating procedures (SOPs), and relevant regulations such as Ministerial Regulation No. 77 of 2020.
- c. Direct observation of recording systems, reporting processes, and internal control mechanisms in use.

#### **3.4. Informant Selection Technique**

Informants were selected using a purposive sampling method, targeting individuals deemed to have the most knowledge and involvement in the implementation of public sector accounting in East Kutai. The criteria for informants included both functional and structural officials who are directly involved in budget planning, financial transaction recording, and the preparation of financial statements.

#### **3.5. Data Analysis Technique**

The data were analyzed using a thematic analysis approach, consisting of three main stages: data reduction, data display, and conclusion drawing. Interview and documentation data were coded and categorized according to key themes such as transparency, accountability, efficiency, and regulatory compliance. The analysis was conducted continuously during and after data collection to obtain a comprehensive understanding of the findings.

#### **3.6. Data Validity Testing**

To ensure data validity, source triangulation and methodological triangulation were employed. In addition, member checking was conducted by requesting informants to verify the research findings and the researcher's interpretation of the data.

#### **4. Results and Discussion**

##### **4.1. The Implementation of Public Sector Accounting in East Kutai Regency**

The implementation of public sector accounting in East Kutai Regency reflects the local government's commitment to transparent and accountable financial governance in accordance with the principles of good governance. In practice, the East Kutai Regency Government has adopted application-based financial recording systems, particularly the Regional Financial Management Information System (*SIMDA Keuangan*) developed by BPKP, and has gradually transitioned to the Regional Government Information System (*SIPD*) as mandated by Ministerial Regulation No. 70 of 2019 and No. 77 of 2020. The use of these applications aims to support accrual-based accounting processes—from transaction recording and account classification to the preparation of financial reports in compliance with the Government Accounting Standards (SAP). In East Kutai, the implementation of public sector accounting also serves as the foundation for APBD reporting, regional asset management, and audits conducted by the Audit Board of Indonesia (BPK). When properly implemented, the system not only facilitates financial decision-making but also serves as a control mechanism over regional expenditures.

This is evidenced by the fact that in 2024, the East Kutai Regency Government once again received an Unqualified Opinion (Wajar Tanpa Pengecualian – WTP) on its 2023 Local Government Financial Statements (LKPD) from the Audit Board of the Republic of Indonesia (BPK). The opinion was delivered in the Audit Report (LHP) issued by the East Kalimantan Regional Office of BPK in May 2024. This achievement marks the tenth consecutive year that East Kutai Regency has received an unqualified opinion, reflecting the consistency of its financial management in line with the principles of accountability and transparency. In the report, BPK stated that the financial statements of East Kutai had been prepared in accordance with the accrual-based Government Accounting Standards (SAP) as regulated in Government Regulation No. 71 of 2010.

In practice, the implementation of public sector accounting in East Kutai Regency is carried out through a regional financial management system that encompasses the processes of planning, budgeting, execution, administration, reporting, and accountability. All of these processes are technically regulated under Ministerial Regulation No. 77 of 2020 on Technical Guidelines for Regional Financial Management. Through this regulation, local governments are expected to prepare and present financial statements that are timely, relevant, reliable, and auditable.

However, despite the generally sound implementation of public sector accounting in East Kutai, the Audit Board of Indonesia (BPK) has noted weaknesses in the management of fixed assets and the optimization of locally generated revenue (PAD). These weaknesses indicate room for improvement, particularly in the areas of internal control systems and internal supervision. Additionally, there were administrative findings related to compliance with statutory regulations, which, although not materially affecting the fairness of the financial statements, still require follow-up. Strengthening human resource capacity in the fields of accounting and information technology also remains a key challenge for the local government in enhancing the efficiency and effectiveness of its financial reporting system. The East Kutai Regency Government has expressed its commitment to promptly address BPK's

recommendations as part of its ongoing efforts to improve sound and accountable financial governance.

The East Kutai Regency Government has also demonstrated initiative in strengthening financial governance through the launch of bureaucratic reform programs aimed at enhancing integrity and accountability, such as the “KITA BISA” program (*Kinerja, Integritas, and Akuntabilitas*—Performance, Integrity, and Accountability). This program aims to foster a transparent and responsible work culture in the management of public budgets.

Overall, the implementation of public sector accounting in East Kutai Regency is considered to be in good standing, as evidenced by consistent audit opinions and ongoing internal improvement policies. Nevertheless, capacity building for human resources, asset management, and the development of local financial information systems remain critical areas of focus to ensure continued improvement in the quality of financial reporting and regional fiscal performance in the future.

#### **4.2. Organizational Structure and the Role of Regional Financial Human Resources**

Financial management in East Kutai Regency is carried out through an organizational system established in accordance with prevailing regulations, particularly referring to Ministerial Regulation No. 77 of 2020 on Technical Guidelines for Regional Financial Management. The organizational structure responsible for regional financial functions is primarily centralized in the Regional Financial and Asset Management Agency (BPKAD), which serves as the local government agency (OPD) in charge of planning, budgeting, execution, financial reporting, asset management, and monitoring budget utilization.

At the OPD level, there are Financial Administration Officials (PPK) and Expenditure Treasurers, who are the primary executors of financial transaction recording and accountability. The internal structure of BPKAD East Kutai consists of several key divisions:

- a. Budget Division, responsible for preparing the regional revenue and expenditure budget (APBD) and conducting budget analysis and evaluation.
- b. Treasury Division, in charge of fund disbursement, regional cash management, and expenditure payments.
- c. Accounting and Reporting Division, which prepares periodic and annual financial reports in accordance with the Government Accounting Standards (SAP).
- d. Regional Asset Division, responsible for administering government-owned assets, including inventory management, safeguarding, and asset reporting.

In addition, key strategic roles are also held by Financial Administration Officials (PPK), Revenue and Expenditure Treasurers, and Budget Users/Budget User Proxies (PA/KPA) within each OPD. Synergy among these functions is crucial to ensure that the processes of planning, implementation, administration, and accountability in financial management are conducted efficiently, transparently, and accountably.

The quality of human resources (HR) within regional financial management units is a key factor in the successful implementation of public sector accounting. In East Kutai Regency, most financial personnel have educational backgrounds in accounting or financial administration and have participated in technical training programs facilitated by the central or provincial government. However, a major challenge remains: the limited number of personnel who are truly proficient in accrual-based government accounting, particularly in the recording and reporting of fixed assets. This issue has been highlighted in Audit Reports (LHP) from the Audit Board of Indonesia (BPK), which noted that asset administration remains suboptimal.



With the advancement of technology, financial management in East Kutai has incorporated various information systems, including the Regional Financial Management Information System (SIMDA), the Regional Government Information System (SIPD), and supporting applications such as e-Budgeting and e-Planning. Proficiency in these technologies is a critical prerequisite for personnel to carry out integrated and digital financial reporting functions effectively.

Therefore, capacity development efforts continue to be pursued through education and training, workshops, and competency certification in regional financial management. Research by Hasmuddin et al. (2024) also emphasizes that the lack of regular technical training and coaching significantly affects the effectiveness of public sector accounting implementation at the regional level.

In addition to technical competence, integrity and work ethics are also critical concerns. This is due to the fact that financial personnel play a vital role in managing public funds, which are vulnerable to misuse in the absence of effective oversight and a culture of integrity. The East Kutai Regency Government, through initiatives such as the "**KITA BISA**" program (*Kinerja, Integritas, dan Akuntabilitas*—Performance, Integrity, and Accountability), promotes the development of a professional, responsible, and results-oriented bureaucratic culture.

With a functional organizational structure and continuously improved human resource capacity, East Kutai Regency has demonstrated positive progress in the implementation of public sector accounting. Although some weaknesses remain—such as in fixed asset management and the optimization of locally generated revenue (PAD)—the role of financial management personnel and organizational support has, overall, contributed to the achievement of Unqualified Opinions (WTP) in recent years. This reflects improved accountability and transparency in regional financial management and serves as a critical foundation for building effective and integrity-based local governance.

To further support professionalization, the local government should enhance capacity through structured training and competency certification, while also reviewing staff workload distribution to prevent financial responsibilities from overlapping with general administrative duties.

## **5. Conclusion**

This study demonstrates that the implementation of public sector accounting in East Kutai Regency has been carried out effectively and has made a tangible contribution to improving the transparency and accountability of regional financial management. This is evidenced by the adoption of accrual-based Government Accounting Standards (SAP) and the use of information systems such as SIPD and SIMDA Keuangan, which support the timely and reliable preparation of financial reports. The East Kutai Regency Government has successfully maintained an Unqualified Opinion (WTP) for ten consecutive years, serving as a key indicator of its success in achieving sound financial governance (good governance).

Nevertheless, challenges remain—particularly with regard to the limited human resources and uneven distribution of information technology infrastructure across all local government agencies (OPDs).

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