ABSTRACT

THE IMPLEMENTATION OF ACCRUAL BASIS IN LOCAL GOVERNMENT (CASE STUDY OF FIXED ASSETS ACCOUNTING IN PONOROGO REGENCY)

Okta Herriyadi
NIM. S431308014

This research is qualitative with the aim is to understand problem related to implementation of accrual basis in Ponorogo district. Data was collected through interviews with informan, such as executive and legislative, who involve in the implementation of accrual basis based on government rule number 71/2010. The interview data is supported by observation and documentation.

The results of research show that there are many problems related to implementation of accrual basis. The main obstacle is a lack of support from leader, lack of qualified human resources, and limited budgeting. The support of legislative has a main of role for preparation of implementation of the accrual basis. However, the implementation of this system still requires time especially related to the support of the head of regency.

Keywords: Accrual basis, political support, human resources.