

**UNINTENDED OUTCOME IN IMPLEMENTING PUBLIC  
SECTOR ACCOUNTING REFORMS IN ACHIEVING GREATER ACCOUNTABILITY OF  
GOVERNMENT**

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**Abstract**

This article describes and shows the development of public sector accounting reforms in Indonesia in strengthening accountability, and creating transparency concerning public sector accounting to help promote better governance. This article also provides insight into the application of New Public Management Practices (NPM) in Indonesia, including the introduction of an accrual accounting system for local governments. The application of NPM practices is part of the political, economic, and public sector reforms introduced after 1998, which addresses the background and barriers to reform and the nature of the accrual accounting system adopted by Indonesian local governments. The main contribution of this study is to show how the political traditions of a nation accept the adoption of New Public Management Practices (NPM) and engage the wider public in discourse about accounting reform in the public sector. The results of our observations indicate that the development of public accounting reforms cannot be maximized because it is hindered by a lack of staff with adequate accounting skills and shows undesirable results due to the rush to copy public sector financial management techniques from different country contexts, especially when there are differences of opinion significant regarding the precise design of these reforms among influential policy-making institutions. Apart from that, this study also provides an understanding of the public sector reform society in the context of a diverse nation that has long been subject to colonialism and military leadership. The problem is rooted in the central government being reluctant to modernize the human resource management systems used in local governments and rapid changes in the rules imposed by the central government regarding local government accounting systems. In other words, the new reporting rules have not been supported by the appropriate modernization of the human resource management system. Even though Indonesia has introduced a decentralization policy for local governments, reporting and human resource management are still controlled by the central government. Our Government needs to recognize the need for modern human resources and a new public management system to make this change work.

***Keywords: Accounting Reform, Public Accounting Sector, New Public Management, Unintended Outcome***

## INTRODUCTION

It is widely recognized that compared to private sector organizations, public sector organizations are less homogeneous and complex organizations. As stated by Mardiasmo (2006), public sector accounting has a close relationship to the public domain, whose territory is wider and more complex than the private or business sector. The breadth of the public domain is not only due to the breadth of the types and forms of organizations in it, but also the complexity of the environment that affects these public institutions. Apart from the complexity, rigidity, and inflexibility that exist in the public sector are also the main differentiators. In other words, systems in the public sector have status-quo characteristics and rarely or even do not like change. Many public sector organizations feel less challenged because they are in a less competitive climate. This contrasts with the characteristics of the private sector in which it tends to be flexible, flat, functional, and dynamic (Suwarno, 2008).

As a determinant of being able to compete superiorly or not, innovation is a concept that is often discussed in the business sector. Even at the individual level, in general, workers involved in the public sector only carry out their duties and functions flatly (Suwarno, 2008). Therefore, "a quality of public services is a reflection of the quality of the government bureaucracy" which is the result of a paradigm shift regarding public services, this requires innovation in the provision of public services so that innovation in the public sector can be maximized as best as possible in terms of its services (Suwarno, 2008; UNDESA, 2011, 2013). For example, public service innovations that are currently being hotly developed in the public sector anywhere in the world are in the case of Information and Technologies Communities (ICT) (Suwarno, 2008).

Demands regarding financial accountability, efficiency, and effectiveness in the public sector make public sector organizations in the world change. This change is from a traditional system and tends to be mentalistic that seems rigid to a flexible system. This change is known as New Public Management (NPM). The emergence of New Public Management (NPM) as a public sector reform movement in European and Anglo-American countries has had several implications for accounting, budgeting, and performance management in public sector organizations. The emergence of NPM is truly a major shift from traditional public administration to a public management system characterized by greater attention to achieving results and public manager accountability through more flexible organization creation, reduced government functions, privatization, and other more pro-forms. market (Djamhuri, 2006). This is a follow-up to government regulations regarding regional autonomy in which regions are given the authority to run and manage government affairs and public services by following of applicable laws (Rizky, *et al*, 2016). This change is expected to be able to increase transparency and accountability in the management of state finances and follow international best practices adapted to the conditions in Indonesia (Satrio, Yuhertiana, & Hamzah, 2016).

One part of public sector accounting is financial accounting. Public sector financial accounting is closely related to the accounting function as a provider of financial information for internal and external parties to the organization, one of which is the community as users of goods and services produced by public sector organizations, hospitals are also required to report all their activities as a form of accountability to the government and society.

In recent years, research on public sector accounting has begun to attract the attention of many parties. This is evidenced by the increase in research in the public sector at accredited journals in Indonesia. Research on public sector accounting has been widely researched in Indonesia and abroad.

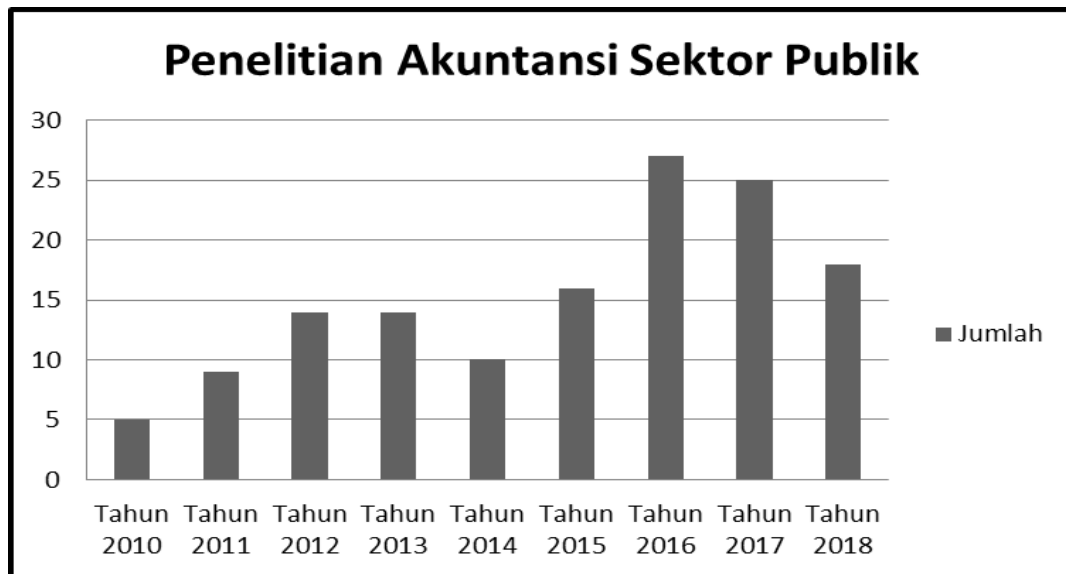


Figure 1. Diagram of the development of public sector accounting research

Even though it seems to have decreased from 2016, overall public sector accounting research is increasingly being carried out in Indonesia. It also proves that the knowledge of the public sector is very important. More and more topics are discussed in the public sector from year to year along with the development of research in Indonesia and the existence of accredited journals and course changes in regulations regarding the accounting system. This is what motivates the author to examine the development of public sector accounting research in Indonesia along with the development of government accounting.

## LITERATUR REVIEW

### Public Sector and Public Sector Accounting

"Public Sector" is an entity whose activities are related to efforts to produce public goods and services, to meet the needs of public rights.

Thus Public Sector Accounting is a process for collecting, recording, classifying, analyzing, and making financial transaction reports for a public organization that provides financial information for parties who need it to be used when making a decision.

Meanwhile, Indra Bastian (2007) defines Public Sector Accounting as a technical mechanism and accounting analysis applied to the management of public funds in high-level state institutions and ministries under them, local governments, BUMN, BUMD, NGOs, and social foundations, as well as cooperation project funds. public and private sector.

Public Sector Accounting Objectives:

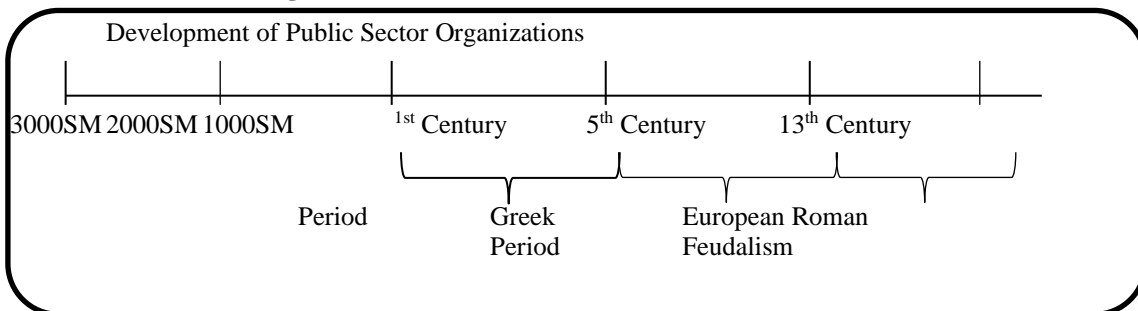
- **Management Control**, the goal is to provide the information needed to manage an organization quickly, efficiently, and economically for the operation and use of the resources entrusted/budgeted for an organization.

- **Accountability**, This goal is almost the same as management control, which is to provide useful information for public sector managers who are used to report on the implementation of responsibility for resources/fields/divisions under their authority.

### History And Development Of Public Sector Organizations From The Accounting Angle

About the history and development of public sector organizations, since the early 1990s, the paradigm of government in various countries has shifted from formal government (ruling government) to good governance to make government administration more effective, efficient, and efficient. justice for every member of society. Government officials are expected to be responsive to the demands of their environment so that the services provided are better with transparent and accountable procedures. The history of public sector organizations goes back thousands of years.

#### Public Sector Accounting



In the early 15th century, economic power shifted from Italy to England. Here, the economic philosophy of mercantilism persisted for two centuries. The school of mercantilism made the central government system attempt to control and regulate all stages of commerce. The reporting process related to labor information, production methods, types, and quality of goods produced, sales prices, and marketing methods are developed in more detail.

At the end of the 18th century, fundamental changes occurred in the rules of business. Individual initiatives are being appreciated and given the widest possible opportunity. As a result, an industrial revolution emerged in England. This incident shows the development of financial accounting and corporate cost accounting which is more triggered by the development of public sector accounting practices.

Public sector accounting practices can be said to have developed more slowly in the 19th and 20th centuries. Incorrect interpretations have begun to emerge by equating public sector accounting as the process of recording the collection of taxes collected by the government. The only development during this period was the start of the practice of auditing government funds. At that time, government officials in charge of auditing also had other administrative responsibilities, for example as custodians of the crown jewels, supervisor of interest-bearing debt, and so on.

Period	Civilization	Activity
3000 SM – 1000 SM	Babilonia	The practice of recording has been carried out in various activities to generate income and production
	Ancient Egypt	The practice of recording systems has existed since the

		days of Ancient Egypt. A ministerial organization was established to administer reports for the prime minister. The ministers practice monthly reports related to tax collection results.
1000 SM – 1st Century	Yunani	In Greek times, the ruling government equitably divides the various sources of income received.
1st – 5th Century	Roman	During the Roman era, the practice of accounting to support the tax mechanism was practiced by all officials, both governors, and emperors.
Mid 14th century	Europe	In the middle of the late 14th century, in Genoa, the practice of recording financial transactions took the form of evidence of financial transactions between ruling governments and the people. Furthermore, registration develops in the process of trade between countries. At the same time, in other parts of the world, the church entered government
Beginning 15th century	Europe	In the early 15th century, economic power shifted from Italy to England. The reporting process is developed in more detail, especially information on labor, production methods, types, and quality of goods produced, sales prices, and marketing methods.
End 18th Century	Europe	At the end of the 18th century, there was a fundamental change in business rules. Individual initiatives are being appreciated and given the widest possible opportunity. As a result, an industrial revolution emerged in England. This incident shows that the development of financial and cost accounting in companies is more triggered by the development of public sector accounting practices.

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### **Scope of Regional Government Accounting Reform**

There are differences among NPM observers in the use of the term "accounting reform". Andrews (2004), for example, uses it to symbolize the adoption of a performance-based budgeting system (PBB) by US local governments. Meanwhile, Caperchione (2003) and Christiaens (2003) prefer to use it as a change in the local government accounting system from "cameralistic" and cash basis to business-like models (double entry and accrual basis). Nonetheless, they share a basic similarity: and that the terminology connotes novelty, refinement, or implementation of the ars object which has a broad impact on existing conditions. Thus, accounting reform is believed to come not only with technical adjustments but also with behavioral and organizational adjustments.

In the Indonesian context, for example, local government accounting reforms that have been formally implemented since 2001 have not only taken the form of a series of adjustments in the technical field of accounting. It even includes systemic, legal, organizational, and behavioral reforms that are strived to be carried out simultaneously. The notion of sound internal control that was previously understood to have only legal implications must now be fully understood with information and organizational implications (Djamhuri, 2006).

New Public Management (NPM) focuses on organizational performance, not policy, thus giving rise to the concept of "Managerialism", Market-based public administration, and Entrepreneurial Government (Osborne and Gaebler, in Bastian 2010). The concept that was accepted by the government in the NPM era was the concept of Osborne and Gaebler, known as the concept of "Reinventing Government", which has a perspective on:

- a. Catalyst governance,
- b. Public owned government,
- c. Competitive government,
- d. Governments have driven through missions,
- e. Results-oriented government.
- f. Customer-oriented government,
- g. Entrepreneurial government,
- h. Anticipatory government,
- i. Decentralized government,
- j. The government is oriented towards market mechanisms.

### **Development of Public Sector Accounting**

The development of public sector accounting, without neglecting the importance of understanding accounting techniques in government organizations, teaching public sector accounting is developed in different conditions. The two main features of the accounting reforms are the record-keeping of the accrual-based accounting system in 2003 and the empowerment of the Supreme Audit Agency in auditing public sector agency reports.

### Reform Background

First, in 1952, the phrase public sector was taught for the first time in academia (Oxford English Dictionary, 1989: 779). Most of the countries of the United States, Russia, and Great Britain plan their workforce for government economies to help the leftover private sector.

Second, the characteristics of public sector organizations show variations in social, economic, political, and statutory characteristics. Each has different strengths and responsibilities and shows examples of different responsibilities. This difference illustrates how the public sector develops by following under the existing pressure on its historical background and resources. So understanding the performance of the public sector should start not from the technical side but with the basic concept of the organization.

Third, the activities of public sector organizations vary widely. For example, the opening of the public sector to compete in the most obvious market mechanism, namely privatization, has caused major needs such as gas, electricity, water, and public ownership to be released to the private sector (but the public regulates). Besides, the current growing activity requires decisions based on competitive bids with the private sector. Competition between contractors and public sector organizations to provide. This starts with budget preparation for cleaning the company.

Fourth, the condition of public sector organizations is very independent or separated from purely market mechanisms, the dominant thinkers today are still siding with the limitation of open competition. So that there is a separation of competition and market management mechanisms, then the provision of services is separated from the consumption of these services. For example, health care where hospital maintenance provides the cheapest health care for the community. As a result, the change in ownership program will result in conflicting markets and the mechanism for consuming the products of the public sector organizations concerned.

Fifth, the focus of the successful implementation of public activities is management competence, the spirit of accounting plays a very important role in this. In principle, the accounting will be a tool of control for managers, giving rise to the consistency of a manager responsible not only for these activities but also for financial management from the aspect of budgetary exceptions.

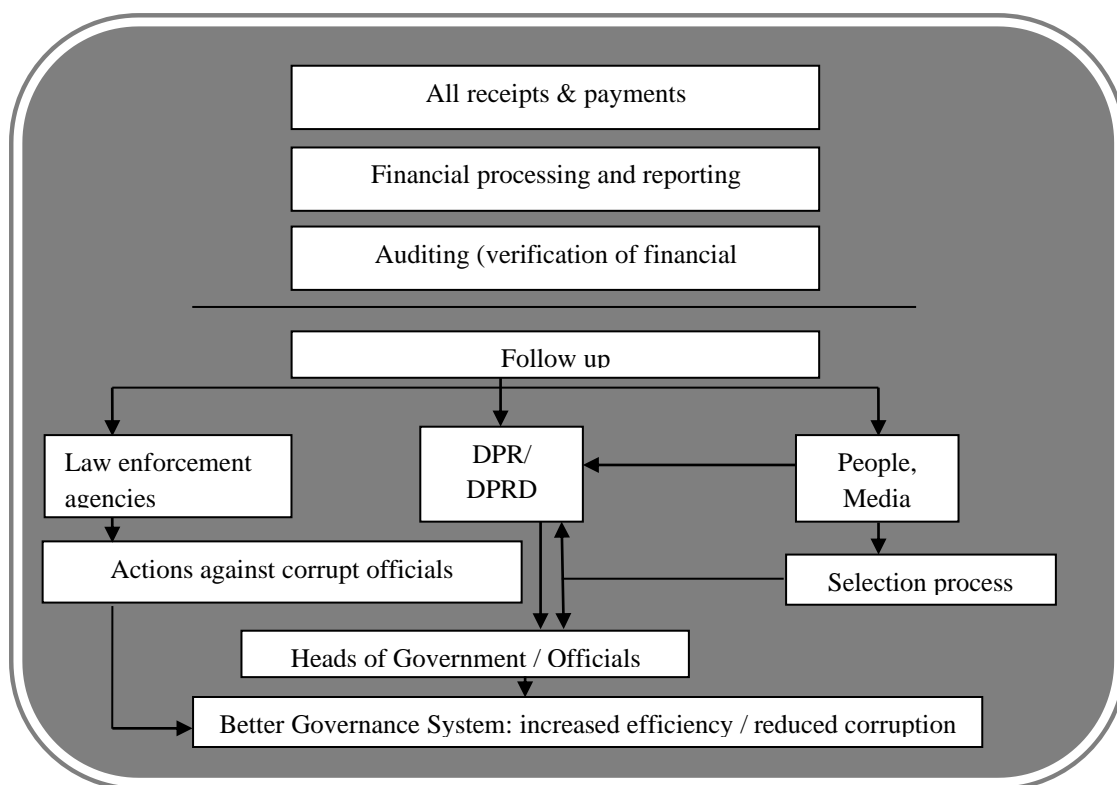
Sixth, the condition of the accountability process carried out by public sector bodies is still general. Special competencies are transferred to people's representatives in the DPR / DPRD, as a determinant of the quality of management accountability in public sector organizations. In the process of being responsible, various formal and informal variations have a direct impact on the flow of activities of public sector organizations.

The demand for transparency and public accountability during the reform era had an impact on the development process of government management in Indonesia. Once Suharto was overthrown in 1998, there was an opportunity for reform-minded policymakers to move toward accounting reform (McLeod & Harun, 2014). Proponents of private sector-style accounting systems, especially in the Ministry of Finance and BPK, see the adoption of private sector accounting techniques in the public sector as an important part of efforts to improve management quality. Indonesia chose countries such as Australia, UK, and New Zealand as the new

approach models, all of these countries have become pioneers in the adoption of public sector accrual accounting.

Introduction to the Accrual-based Accounting System

- ❑ The change in accounting from CASH BASE to ACCRUAL BASED accounting is an important part of the public sector reform process in Anglo-Saxon countries
- ❑ The aim of introducing an accrual accounting system is to help increase transparency and improve the efficiency and effectiveness of the public sector
- ❑ Then Public Sector Accounting has grown rapidly in the last two decades, namely the emergence of "public accountability", the value of money, privatization, and GPG (good public governance). Regional autonomy.
- ❑ According to SAP, all transactions involving public sector entities must be reported and recorded in the accrual-based accounting system, and then presented in the form of summary financial statements.



**Figure2. Public Sector Accounting Reform(Mcleod & Harun, 2014)**

**Public Governance**

On the Sahara-African peninsula, the adoption of accrual accounting has done more harm in practice by opening up room for corruption, patronage, and neopatrimonialism to proliferate. Existing implementations show failure, resistance, and unintended consequences, including delays and chaos, have become common features of public sector accounting reforms in developing countries, thus requiring in-depth understanding and evidence-based analysis of the reform implementation phase in various contexts. (Bakre *et al.*, Goddart *et al.*, 2016).

However, the accounting system used in the public sector may be directed towards narrower purposes. New Public Financial Management (NPFM), for example, relies on neo-classical reasons of economy and business competition to be focused on economically and efficiently in government. The application of NPFM in the



public sector has generated widespread debate as well as wide dissatisfaction with the lack of public participation in governance. As part of democratic reform, the Government of Indonesia also introduced reforms to public sector financial reporting, including accrual accounting, public reporting, and independent auditing. The mandate of these changes is laid down in law, and the reforms are claimed to express public calls for the rule of law, improved accountability, and respect for human rights (Prasojo *et al.*, 2017). In Indonesia, the adoption of NPFM may not encourage the kind of public involvement such as experiences in countries with democratic traditions. They think in essence the principles adopted by the World Bank regarding the definition of “good governance.” Because the elements combine public accountability and transparency, respect for the rule of law, anti-corruption measures, democratization, decentralization, and local government reform.

### **Unintended Outcome**

#### **Outcome Theory**

The outcome theory argues that the implementation of good corporate governance will have an impact on the welfare of shareholders. The better the implementation of corporate governance, the higher the welfare of shareowners. Research that is in line with this theory includes La Porta *et al.* (2000), Mitton (2004), Kowalewski, Stetsyuk, and Talavera (2007).

It is undeniable that the success of an area is determined by the form of accountability in the management of the region's finances. The impact of public accounting reforms is that anyone can now access financial reports and audits as well as crime and fraud and get information from the Supreme Audit Agency. The application of the NPFM business style contains information on budgeting, reporting, and auditing policies. The Supreme Audit Agency identified several reasons for failure including lack of coordination within government at all levels, lack of employee skills, and rapid regulatory changes.

Thus, even as reporting transparency has increased, fiscal power remains centralized. And it's not the only source of power over local government; there are costs for non-compliance in what most people may not be aware of: Failure to prepare financial reports [promptly] on time also goes against the intent of government laws and regulations, and can make executives and officials in municipal governments more susceptible to suspicion of irregularities (Harun *et al.*, 2015). Ironically, regulations designed to allow transparency for local participants have become a source of sanctions. In terms of Human Resources, the recruitment of new prospective employees must meet the BKN Regional approval, because salaries are paid by the Central Government. And not the area of a local government authority. The second problem is the lack of technical skills of these local government officials.

#### **Research Methods**

This type of research is a descriptive study using a qualitative research approach. Qualitative research is developed in social science to understand social and cultural phenomena (Myers, 2009) and produces descriptive data in the form of written or spoken words from people and observed behavior. In addition, researchers intend to understand social situations in depth, find patterns and existing theories. Moleong (2010: 6) defines qualitative research as research that aims to understand the phenomena experienced by research subjects, such as motivation, perception, action and others holistically by describing them in natural words and utilizing natural methods. According to Husaini and Purnomo (2009: 130) that qualitative descriptive research is to describe the respondent's opinion as it is in accordance with the research question, then it is analyzed by the phenomenon being studied and comparing one with other factors.

Data collection techniques in this study are:

1. In-depth interview. Interviews were conducted using an unstructured method with the aim of giving informants the flexibility to express their opinions.
2. Observation through observation at the research site.
3. Documentation study. This study was conducted to complement the data generated from the interviews.

## **Discussion**

### **Implementation Of New Public Management In Indonesia**

New Public Management from one side is considered as an effort to liberate government management from classical administrative conservatism by incorporating private-sector workers into the government sector. NPM changes the perspective of government work to be equal to the private sector. New Public Management works guided by 5 important things, namely: first, a decentralized system that is intended to bring decision making closer to the people it wants to be served; second, privatization which is intended to transfer the allocation of goods and services from the government to the private sector; third, downsizing is carried out by reducing and simplifying the number and scope of the organization and governance structure; fourth, debureaucratization is carried out by restructuring the government bureaucracy which will emphasize more on results than processes; and fifth, Managerialism, which is the adoption of the private way of working in government organizations. During its development, the NPM concept received criticism for being too profit-taking orientation in government management. According to these critics, it should emphasize more on providing good service to people from any circle (democratic principles in public services) and not discriminating services, because the government does not deal with customers (customers) but citizens (citizens). This can be understood by the emergence of new roles and relationships between the government sector and other sectors. The New Public Management and the New Public Service provide a frame that provides a context for the work of the government bureaucracy. With this frame, the concept of governance can be operationalized.

### ***New Public Management and Decentralization***

The concept of decentralization has a very broad meaning relating to the transfer of power and authority from high levels of government to lower levels of government. Where every policy-making is no longer there is interference from the central government but rather is inclined to local government. The advantage of this system is that some decisions and policies in the regions can be made in the regions without the intervention of the central government.

### **Performance Based Remuneration System**

New Public Management in Indonesia where NPM or Performance-Based Management in Indonesia has been started since 1999 with the issuance of Presidential Instruction Number 7 of 1999 concerning Accountability of Performance of Government Agencies. Public sector accounting reform plays an important role in the New Public Management agenda because the implementation of New Public Management is related to the concept of public sector performance management, one of which is performance measurement. Budget absorption is the first measure of performance. This means that the greater the percentage of budget absorption, the better the performance. Based on observations, adopting a business sector management style to the public sector is the provision of rewards for performance measurements that have been implemented, namely the incentive and

remuneration systems. Incentives are given to employees whose performance is good, one of the assessments is that of employees who have succeeded in saving budget, providing allowances based on the burden of responsibility for main tasks and attendance levels. Incentives in the form of money, promotion and promotion. Performance appraisal is carried out every three months using an internal control system, budget absorption and supervision. From the results of the performance appraisal it affects the amount of remuneration allowances according to job grade. Because if the public sector still uses an administrative approach, then the public sector will be unable to meet these demands. This is because the concept of NPM calls for decentralization, devolution (delegation), and the granting of greater authority to subordinates (local government) which aims to create a more efficient organization.

## CONCLUSION

Indonesia's post-1998 democratic reforms provided opportunities for local people to participate in Indonesian governance for the first time in their long history. However, the reform process itself exposed major and political barriers to participation. Because control remains vested in the central government.

New Public Management (NPM) is a new paradigm in public sector management. The application of NPM in local government management in Indonesia has had a positive impact in several ways, namely the accountability of the performance of government agencies. This is because the concept of NPM calls for decentralization, devolution (delegation), and the granting of greater authority to subordinates (local government) which aims to create a more efficient organization.

## ACKNOWLEDGMENT

The purpose of writing this paper is that public governance needs to be pursued better. The process of democratization and the achievement of national objectives must be followed by good and serious governance in the regions. Indiscriminate and consistent law enforcement, especially in eradicating corruption, must be a priority and intention for regional leaders and stakeholders. It is hoped that high public support and trust will motivate the government to work as well as possible in achieving performance. We are grateful for the comments and suggestions made by Indrawati Yuhertiana, Veteran National Development University (UPN) on an earlier version of this article.

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