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Implementation of accrual accounting concept in Indonesian government: is it the true concept?

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Abstract: This study aimed to assess the accrual concept applied by the government, whether it is in accordance with the accrual concept applied to corporations. Accrual-based accounting in the government is a global issue. This study used a conflict-ambiguity model perspective with a combined method, public document analysis, and Inspectorate survey. The study found that there was 1.94% from total receivable general allocation funds (GAFs) that had not been given to regional government. However, in the government's financial statements in Lampung region, there was no record of receivables within the GAF.

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