



Maslahah Value Inference in the Application of Accrual-Based Accounting on Regional Government

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Abstract

The primary objective of this study is to promote the incorporation of Maslahah values within the framework of accrual-based accounting practices in local government entities. This research employs a qualitative approach with a phenomenological perspective, drawing data partially from extensive literature reviews. The findings of this research emphasize the pivotal role of values when implementing accrual-based accounting in local governments. A critical aspect revolves around the ability to enforce regulations and codes of ethics within these governmental bodies. This enforcement, in turn, facilitates the production of financial reports that are not only accurate but also transparent and accountable. Furthermore, the adoption of accrual-based accounting should be coupled with the application of Maslahah values within the society. Values like honesty, accountability, fairness, and prosperity should underpin the financial practices of local governments. By doing so, leaders, who are key stakeholders, can be held accountable not only to their constituents but also in alignment with their moral and ethical obligations to a higher authority. In conclusion, this study underscores the importance of merging accounting practices with ethical values, ultimately benefiting local governments and the broader society they serve.

1. INTRODUCTION

Several countries have successfully implemented an accrual basis accounting system, including New Zealand, Sweden and Australia. New Zealand was the first country to adopt the accrual basis of accounting in the late 1990s. This country can successfully apply the accrual basis, both in its financial reports and budget. Then in 1993, the application of the accrual basis was followed by Sweden which applied the accrual basis at the ministerial level and at the consolidated level a year later. The Swedish government applies a full accrual basis to its financial statements, excluding the treatment of historical assets and taxes. In Australia, all departments prepared accrual-based financial reports in 1994. Budget reforms began to be implemented in May 1999, when the National Audit Commission recommended the accrual-based budget as a replacement for the cash-based budget.

Apart from that, Italy and Portugal have also implemented the accrual basis in their government entities. In Italy, the accrual basis was introduced in 1997 and implemented in

1998 (Sari & Putra, 2012). In Indonesia, it was only in 2010 that they started with basic accrual values in the local government financial sector which was marked by the issuance of PP regulation no.71/2010.

A phenomenon that occurs in the development of the public sector in Indonesia is the strengthening demand for accountability for public institutions, both at the central and regional levels. The reform paradigm in Indonesia is characterized by the emergence of a spirit of democratization, accountability and transparency in every aspect of life. As time goes by, there has now been a change in the financial management system in government. This is indicated by the many governments in various parts of the world that have implemented accrual-based accounting in their government financial management systems.

In several theories it explains that there is usually a conflict of interest between both parties, the government will try to cooperate rather than oppose it, because the government feels the common interest is more important and behaves according to the agreement, this is



a rational consideration because the government looks more at efforts to achieve organizational goals and not individual goals, by increasing the accountability of local governments, information can be received by the community in a more balanced way and local governments are far from acting in selfish ways. (Majid. J, 2021)

Seeing this phenomenon, Indonesia has implemented accrual-based accounting which is based on law and is explained in article 3 paragraph (1) of Law Number 17 of 2003 concerning State finances, which requires that State finances be managed in an orderly manner, in compliance with laws and regulations, efficient, effective, economical, transparent and responsible with regard to a sense of justice and obedience can be increasingly realized in the momentum of change with the enactment of the regulations of the Minister of Home Affairs of the Republic of Indonesia Number 64 of 2013 concerning the application of Accrual-Based Accounting Standards in Regional Governments issued on December 3, 2013 which is a follow-up to Law Number 17 of 2003 concerning State Finance. Then PP No.71 of 2010 concerning SAP was issued which will be used to produce a reliable financial report and can be used as a basis for decision making and which is expected to become a reference, benchmark and standard to be applied within the scope of government, namely the central government, regional government and organizational units within the central/regional government that are required to present financial reports in order to create more accountability and transparency in the management of regional finances (Langelo et al., 2015). This regulation is a guideline that must be obeyed by each Regency/City and Province Autonomous Region in presenting accrual-based financial reports to their local governments.

The accrual basis applied as the basis for recording financial reports is expected to provide more benefits and responsibility for users, both the government, society and all other parties with an interest in these financial reports. In terms of value, accrual-based

accounting is believed to produce more accountable and transparent information compared to cash-based accounting. Accrual-based accounting is considered capable of supporting the implementation of reasonable calculations of various kinds of public service costs provided by the government (Sari & Putra, 2012).

The application of accrual-based accounting in local government still involves fraud in its use. One of the cases, according to ICW investigative division coordinator Febri Hendri in his statement in detiknews, was that throughout 2017 there were 30 regional heads who were suspects in corruption cases. They were involved in 29 cases of corruption with state losses reaching IDR 231 billion. One of the corruption cases is related to misuse of the APBD. Seeing this, implementing accrual-based accounting without responsible officials will not produce transparent and accountable financial reports. In this case, the implementation of accrual-based accounting in regional governments is incomplete without the dimension of closeness to the creator or the spiritual dimension in achieving prosperity (Maslahah).

The value of welfare in Islam (masalah) is comprehensive and concerns human life. Islam views that life does not stop at death and considers death to be a path to the next life (Khaerul Aqbar et al., 2020). Impressively, the value of micro-welfare has a broad and comprehensive scope which includes aspects of the world and the hereafter. Ramdania et al. (2020) stated that prosperity in world life includes several things, namely being able to live a life worthy of humanity, freedom to determine one's desires, as well as aspects relating to strength and self-esteem along with their respective indicators. The aspects that are part of prosperity in the afterlife are the ability to prepare for life in the dimension of eternal time, achieving prosperity in eternal time, obtaining an eternal noble position, as well as the gift of knowledge for eternal time (life in the afterlife).

Maslahah according to Imam al-Ghazali that masalah is taking advantage and



rejecting harm in order to maintain sharia goals. He views that a benefit must be in line with sharia goals, even if they conflict with human goals. The purpose of the sharia that must be maintained is to maintain religion, soul, mind, lineage, and property (Khodijah, 2008) . So according to al-Ghazali that every person commits an act which is essentially aimed at maintaining the five aspects of the purpose of sharia, then his action is called *maslahah* (Welfare).

Related to this, Syathibi then continued that in order for humans to gain benefit and prevent harm, he must practice *shari'ah*, or in the term he put forward, *Qashdu asy-Syari' fi Dukhul al-Mukallaf the throne of Ahkam asy-Syari'ah* (God's intention why individuals must run *shari'ah*). If the individual has implemented the *Shari'ah* then he will be free from the bonds of lust and become a just and responsible servant. Therefore local government budget management must be carried out in an accountable and transparent manner according to three important elements namely planning, implementation and accountability, including the concept of *Al-Muraqabah* in managing village funds reflecting a sense of love (*al-Hubb*), hope (*ar-Raja'*), anxiety (*al-Khauf*) and longing (*asy-Syauq*) and of course a deep belief in meeting his Lord (*al-Iman*), (*asy-Syafaqah*) or and compassion for every creature (Irfan, 2021).

Welfare from an economic perspective explains that assets owned by humans or profits generated from an entity are only a gift given by God and must be redistributed to those who are entitled to receive them, so that prosperity will not only be felt by oneself but other people will also feel it . Apart from equalizing welfare, these values can also reduce social disparities between communities. Benefits can be achieved when responsibilities are carried out based on Islamic economic principles which include three fundamental values, namely: monotheism, caliphate, and justice (Khursid et al., 2014) .

From the explanation above, this research will try to look at the application of accrual-based accounting from another

perspective, namely the perspective of *maslahah* values in the Islamic religion. The value of *maslahah* as a whole is the goal of Islam to realize the prosperity of the world and the hereafter from continuous processes in the world. The pursuit of material means in the world can be maximized in order to maximize the implementation of worship to Allah more perfectly (Aqbar et al., 2020) . The welfare in question is holistic and balances aspects that are material and non-material, external and internal, and individual and social.

Humans will feel happy if there is a balance between themselves and their social environment (Ramdania et al., 2020) . In this case *Maslahah* can be easily internalized in the application of accrual-based accounting in local government. Welfare is a form of achieving benefits which is very dependent on how to fulfill sharia objectives (*maqashid al-syariah*). Referring to the background above, the formulation of the problem in this paper is: how is the application of accrual-based accounting in local government in Indonesia? How to instill *maslahah* values in the application of accrual-based accounting in local government in Indonesia.

2. RESEARCH METHODOLOGY

This research uses a qualitative research method with a phenomenological paradigm. This research was designed to gain an understanding of the application of accrual-based accounting which comes from perceptions of information based on experience as well as documentation from journals and other literature related to articles on the internalization of problem values in implementing accrual-based accounting in regional government.

The data analysis method used in this research refers to research by Among et al. (2017) explaining Creswell's book (2007), namely data organization, data coding, theme development, presentation and reporting, interpretation of findings, and validation of the findings presented. To increase the credibility of the data obtained in this research, triangulation will be carried out. As this case



study research uses various data sources which are used then to test the validity and reliability of the data and as a tool for analyzing the data. The triangulation method used in this research is data triangulation and method triangulation.

3. RESULTS AND DISCUSSION

Accrual-based accounting is a method of recording all economic transactions reported or recorded at that time or when the event occurs. Meanwhile, according to Minister of Home Affairs Regulation 64 of 2014 concerning accrual-based financial accounting, it is explained that the accrual basis of accounting is an accounting basis where economic transactions and other events are recognized, recorded and presented in financial reports at the time the transaction occurs, without regard to the time the cash or cash equivalent is received or paid. The accrual basis is able to fulfill reporting objectives that cannot be met by the cash basis, the reporting objectives are managerial and supervisory objectives (Pattiasina & Noch, 2019). From the explanation of the meaning of accrual basis accounting, it can be concluded that accrual basis accounting is an accounting basis where rights and obligations for a transaction or other economic event are recognized when the event occurs, without seeing whether cash or cash equivalents are received or paid. In addition, the accrual basis is able to fulfill reporting objectives that cannot be met by the cash basis, including managerial and supervisory purposes.

In an accrual-based accounting system, the cost of government services, efficiency and government performance can be measured (Agriyanto, 2018). In an accrual-based system, the government's contingent liabilities can also be identified because the state's commitments or rights and contingent obligations are recorded, especially for revenues and expenditures that exceed one budget year. An accrual-based budget will allow long-term budget planning that exceeds one budget year.

According to Widyanti, (2015) in his explanation that research by Rkein (2008) shows that it is related to accrual accounting

and public sector reform in Australia. Rkein points out that the adoption of accrual accounting in Australia coincided with the implementation of policy reforms in the public sector. Adoption is carried out in stages where the first adoption is carried out in organizations that carry out services until then it is implemented in all public sector organizations. This research also shows that there are indeed benefits to be gained from implementing the accrual basis, but not all of the benefits of applying the accrual basis can be obtained and the application of the accrual basis in each institution also varies greatly. In the same way, research results from Safitri (2017) show that the quality of human resources, organizational commitment, information and communication systems have an effect on the application of accrual-based government accounting standards.

Issues regarding the application of accrual-based accounting in government accounting have long been developing. In line with this, countries in the world have long used the accrual basis recording method because it is considered to provide benefits compared to the cash basis. Accrual-based accounting is also expected to be the right answer to the increasing pressure from society so that the public sector can develop better financial management governance (Kristiawati, 2015).

The implementation of the accrual basis in Indonesian government institutions is amidst the debate regarding the usefulness of the accrual basis of accounting information for decision making. Various empirical studies still show debate on the merits of implementing the accrual basis in government organizations. Supporting groups argue that implementing accrual basis accounting in local governments: (1) can increase transparency, both internal and external; (2) can improve greater organizational performance, especially through improving the allocation of resources according to the time in which they are produced and consumed, thereby creating a more accurate picture of service costs; (3) can provide better information from the resources owned by the government; (4) increased



compliance, reporting discipline, intergenerational justice (Sousa et al., 2013).

Apart from that, there are groups who do not support the implementation of accrual basis accounting in government organizations, arguing that: (1) there are concerns that the government will be busy with administrative matters and lose focus on public service objectives (distribution of wealth, infrastructure, environment, economic justice); (2) there are concerns that government entities present accrual-based financial reports simply to comply with regulations, without having any meaning; (3) there are concerns that there will be greater manipulation of financial report figures in the public sector (Harun & Kamase, 2012).

The above strengthens apart from accrual basis accounting information for decision making which can be used and can reflect the success of implementing the accrual basis in the government. However, the application of accrual-based accounting can also be seen from government behavior in managing and using accrual-based accounting information in regional governments. The behavior here illustrates that in implementing accrual-based accounting, it is not just the quality that is needed. However, honest and responsible behavior regarding mandated obligations is also very influential in producing financial reports that are transparent, accountable and abstain from doing anything that is deviant.

Seeing this, implementing accrual-based accounting for local governments in holding responsibility and producing transparent and accountable financial reports requires a holistic approach, namely religion. Religion, more specifically, Islam teaches about values, morals, ethics that guide a Muslim to achieve happiness in the afterlife. For a Muslim, Islam is not only a faith or way of worship, but also a way of life, guiding all aspects of human life (Ariesanti et al., 2019). Islam means safety where the goal is to achieve prosperity for all its people (Maslahah). In order to realize benefits in this world and the hereafter, based on research by ushul Fiqh experts, there are

five main elements, namely protecting religion (hifz ad-din), protecting the soul (hifz an-nafs), protecting the mind (hifz al-aql), protecting offspring / family (hifz an-nasb), guarding wealth (hifz al-mal). This paper explains the application of accrual-based accounting in Maslahah values by linking the four dimensions of accrual-based government accounting, namely containment, recognition, presentation and disclosure with three main elements in realizing benefits where these five elements are interrelated to create accurate and accountable report quality.

3.1 The Problem of Value Inference in the Application of Accrual-Based Accounting

First, recognition in accounting is defined as a process of determining when a transaction will be recorded. Recognition in government accounting consists of disclosure of income and liabilities. There are 4 parts to income disclosure, namely, recognition of income preceded by determination, recognition of income in accordance with the taxpayer's calculations, tax income using the prepayment method, tax income based on the taxpayer's calculations using the prepayment method, and tax income without determination. Meanwhile, in recognition of obligations, obligations are recognized when the obligation to spend economic resources in the future. These obligations arise from matters regarding transactions with exchange, transactions without exchange, events related to the government, and events related to the government.

In recording recognition, it can be related to the maintenance of property or wealth. Just as humans as khalifatullah fil ard view wealth as a trust where the assets obtained are only entrusted and have the responsibility to distribute welfare to all humans and nature equally (Amaroh, 2016). The government in maintaining assets means safeguarding all the economic interests of all personnel involved in Islamic business institutions. In recognition of obligations In non-exchange transactions, obligations are recognized when the local



government is obliged to provide money or other resources to another party in the future free of charge. For example grants or income transfers that have been budgeted. In this activity, the government must maintain the assets that have been required to provide money or resources to the community fairly and evenly. It is not because there is a kinship system that other communities are not given the assistance that has been given to be recognized as an obligation.

As caliph, humans should apply these qualities and fulfill their obligations through social responsibility and justice in order to maintain balance in society. Justice is a value that is needed in managing the environment to achieve benefits. Without justice, justice towards humans and nature, justice will never be achieved. In addition to recognizing liabilities during transactions with exchange, liabilities are recognized when the local government receives goods or services. For example, debt for shopping for office stationery. So in this case the government must maintain these obligations and be responsible for ensuring that there is no fraud, for example using goods that have been provided outside of their work or using goods not for government purposes and then admitting that the goods used are an obligation in government activities.

Apart from property maintenance. Maintenance of reason can be associated with disclosure. Maintenance of reason is seen as a gift from Allah SWT. which is very important. With human reason you can distinguish which is good and which is bad. With the existence of human reason assigned to worship Allah. Intellectual people are not burdened with shari'a duties, therefore reason must be maintained and protected (Khodijah, 2008) . Maintaining reasons in recognizing obligations can distinguish between obligations and personal interests in disclosing activities that have been completed.

Finally, recognition in this case can be linked to the maintenance of offspring. Worldly and spiritual benefits are intended by God to be continued from one generation to another. Shari'a that is implemented in just one

generation is meaningless due to the extinction of the human generation (Soediro & Meutia, 2018) . This can be done with various strategies such as maintaining product and service quality, preventing negative impacts of operations, carrying out activities that improve social and environmental conditions that are influenced by company activities and so on (Soediro & Meutia, 2018). As with disclosure, disclosing the use of finances in activities honestly will have an impact on financial reports so that the remaining funds can then be used for the needs of generations who need them more.

Second , measurement in accounting is the process of placing the value of money in order to recognize and include each account in the financial statements. Measurement of financial statement accounts uses the rupiah currency. In this case, government measurement can be seen from income measurement and liability measurement. measured and recorded based on the gross principle, namely by recording gross income, and not recording the net amount (after compensation for expenses). Meanwhile, the measurement of liabilities is that regional government liabilities are recorded at their nominal value. If the obligation is in foreign currency, it is translated and expressed in rupiah using the central bank's middle rate on the balance sheet date. Government measures can be linked to the preservation of reason. Income measurement is the result that has been subtracted from all other activities. By using the maintenance of reason, the government can make measurements by distinguishing what is good and what is bad, which are government obligations and which are personal obligations. With the existence of reason, humans are assigned to worship Allah. Disclosure of government activities for reasons with measurements that include maintenance of reasons will produce better reports.

Apart from measurement, it is related to maintaining reason. Measurement can also be related to religious maintenance. maintaining religion in Islam is at the most important level. Maintaining religion means maintaining rights



and freedom in worship (Almahmudi, 2019) . Religion has an important role that will influence individuals in the welfare of companies related to ethics, morals or behavior (Novarela Dori and Mulia Sari Indah, 2016) . Ethical behavior in an Islamic perspective is based on examples of the behavior of the Prophet Muhammad. Characteristics of the Prophet Muhammad. that must be emulated include a character that always sides with truth and justice and a commendable moral attitude, a character that always has the will to convey something correctly, a character that always has a commitment to carrying out the duties and obligations given optimally, giving rights to the owner. , and not taking other rights and characteristics that prioritize intelligence, mind and heart in carrying out their duties (Amaroh, 2016) . Seeing this, in measuring all government activities to be recorded in financial reports, it is necessary to have a moral nature and convey all activities correctly in accordance with the duties and obligations that have been carried out.

Third , presentation in accrual-based accounting. By using the accrual basis, the presentation of government financial information will become more informative, especially in relation to measuring government performance related to service costs, efficiency, and achievement of goals in a certain accounting period, and can provide a complete picture of the government's financial position for decision making purposes. decision. In addition, government financial reports produced from the implementation of Accrual-Based SAP are intended to provide better benefits for stakeholders, both users and examiners of government financial reports, compared to the costs incurred. This is in line with one of the accounting principles, namely that the costs incurred are proportional to the benefits obtained. However, the presentation of accrual-based financial statements can be associated with *maslahah* values related to maintaining religion and reason. By maintaining religion in presenting financial reports, one can apply Raulullah's attitude,

namely always on the side of truth and justice as well as a commendable moral attitude, a trait that always has a willingness to convey something correctly, a nature that is always committed to carrying out the tasks and obligations given optimally. give rights to the owner, and do not take other rights and characteristics that prioritize intelligence and heart in carrying out their duties. By doing this, the serving apparatus will produce transparent and accountable financial reports without changing all activities issued for the benefit of the government. Meanwhile, in maintaining reason, as explained by human reason, it can distinguish what is good and what is bad. With the existence of human reason assigned to worship Allah. Therefore, by associating the maintenance of reason in the presentation of financial statements, officials can distinguish what should be presented in financial reports and what should not be presented.

The current implementation of accrual-based accounting in local government does not include spirituality as an aspect that drives government success, even though it has been said that developing reporting requires a holistic approach (Yudha et al., 2018) . Meanwhile, maintaining the Islamic religion is at the most important level. Maintaining religion means maintaining rights and freedom in worship (Almahmudi, 2019) . Research conducted by Soediro & Meutia, (2018) states that the company's role in maintaining religion can be seen from: 1) The company is responsible for guaranteeing and protecting freedom of religion and religious practices for all employees; 2) There are rules governing the conduct of business and power that bind institutions based on Islamic law. The application of accrual-based accounting in government is expressed in accordance with Islamic teachings which prioritize the welfare of society and not just individual welfare. The need for ethical and moral values that guide character and manners for government operations. Religion has an important role that will influence individuals in the welfare of government related to ethics, morals or behavior.



And the last is disclosure in applying accrual-based accounting. Meanwhile, disclosure is a process of explaining narratively or in detail regarding the numbers contained in the financial statements. Narrative explanations of financial statement items are disclosed in the Notes to Financial Statements (CALK). Notes to these financial statements also include information about the accounting policies used by the entity and other information that is recommended to be disclosed in order to produce a fair presentation of the financial statements. In presenting the disclosure of income and liabilities, it must be done according to the activities carried out. Whether it is disclosing income, short-term liabilities, or long-term liabilities.

When making disclosures, it can be linked to the value of *maslahah*, namely preserving property, life and religion. Disclosure is related to maintaining assets, an accountant or official can disclose all government activities such as income and obligations, so it must be carried out according to the activities carried out. Whether it is disclosing income, short-term liabilities, or long-term liabilities. So by linking the maintenance of assets in making disclosures, we have a responsibility to distribute welfare to all humans and nature fairly. Then, for the maintenance of the soul, when someone expresses a narrative or detailed regarding the figures listed in the financial report by linking the maintenance of the soul, the result obtained explanation is to maintain the right to live with dignity and preserve the soul to avoid acts of abuse in the form of murder, cutting off body parts or acts of injury, including consuming foods that can damage the body or excessive consumption (*israf*). In other words, if we disclose detailed financial reports in a distorted manner then we are not maintaining the right to live in a dishonorable manner. And the last one is disclosure by linking religious maintenance. As is known, maintaining religion is a very important element for life in this world and in the afterlife. If someone discloses financial reports based on religious

maintenance, the results obtained will be transparent and accountable.

Ethical behavior in an Islamic perspective is based on the examples of the behavior of the Prophet Muhammad. The characteristics of the Prophet Muhammad that must be emulated are the first: the nature that is always on the side of truth and justice as well as a commendable moral attitude (*Siddiq*); second, the nature of always having the will to convey something correctly (*tablig*); third, the nature of always having a commitment to carry out the duties and obligations given optimally, giving rights to the owner, and not taking other rights (*trust*); and fourth, traits that prioritize intelligence and heart in carrying out their duties (*Fathanah*) (Amaroh, 2016). This leads to the subject of applying accrual-based accounting, where management or the government uses resources in preparing good and quality reports as well as being transparent and accountable.

Seeing this in a spiritual dimension is the most important thing in implementing accrual-based accounting because it is based on monotheism, which means uniting with Allah SWT. as the only substance that has power over the entire universe. In Islam, belief or faith is important for human well-being. The application of accrual-based accounting in this case becomes a form of vertical responsibility between government officials and to Allah SWT, which will guarantee success in accordance with *Maslahah* values.

4 CONCLUSION

The value of welfare in Islam (*Maslahah*) is comprehensive and concerns human life. Micro welfare values have a broad and comprehensive scope which includes aspects of the world and the hereafter. Prosperity in worldly life includes several things, namely being able to live a life worthy of humanity, freedom to determine one's desires, as well as aspects relating to strength and self-esteem and their respective indicators. The aspects that are part of prosperity in the afterlife are the ability to prepare for life in the dimension of eternal time, achieving prosperity in eternal



time, obtaining an eternal noble position, as well as the gift of knowledge for eternal time (life in the afterlife).

Welfare from an economic perspective explains that assets owned by humans or profits generated from an entity are only a deposit given by Allah and must be redistributed to those who are entitled to receive it (zakat), so that prosperity will not only be felt by oneself but also other people. come feel it. Apart from equalizing welfare, these values can also reduce social disparities between communities. Benefits can be achieved when responsibilities are carried out based on Islamic economic principles which include three fundamental values, namely: monotheism, caliphate, and justice.

In this case, the value issue in implementing accrual-based accounting in local government, namely first, will establish and enforce a code of ethics in government. The application of accrual accounting in the value of Maslahah is not only used as a government tool to maximize good financial reports, but the value of Maslahah is determined by Allah SWT. as the highest stakeholder will ensure the welfare of society fairly and will produce financial reports in a transparent and accountable manner.

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