

## IMPLEMENTATION OF GOVERNMENT ACCOUNTING POLICIES FOR THE PREPARATION OF FINANCIAL STATEMENTS IN THE INDONESIAN ARMY



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### Abstract

This study aims to analyze the implementation of government accounting policies based on the accrual-based Government Accounting Standards in the preparation of financial statements within the Indonesian Army. The research employs a descriptive qualitative approach through in-depth interviews, document analysis, and limited observations. The findings indicate that the implementation of government accounting policies has been formally carried out through the application of the Institutional-Level Financial Application System. However, the implementation still faces several challenges, including limited human resources with an adequate understanding of accrual-based accounting concepts, technical issues within the system, and a lack of coordination among work units involved in preparing financial statements. Furthermore, the review function conducted by the Internal Government Supervisory Apparatus of the Indonesian Army has not fully addressed the substantive aspects of accounting. These findings are consistent with the policy implementation theories of Mazmanian & Sabatier and Van Meter & Van Horn. This study recommends enhancing human resource competencies, optimizing the use of financial systems, and strengthening the role of the Internal Government Supervisory Apparatus to improve the quality of financial statements, ensuring greater transparency and accountability.

**Keywords:** Government Accounting Standards, Government Accounting, Financial Statements, Indonesian Army

## INTRODUCTION

In the era of globalization and rapid technological development, transparency and accountability in public financial management have become increasingly important (Muhlizi, 2012). Government financial reports not only function as accountability tools but also serve as sources of information for decision-makers, the public, and other stakeholders (Sadjiarto, 2000; Anisa Kurniawati et al., 2025). Therefore, the effective implementation of government accounting policies is essential to ensure that the financial reports produced are reliable and comply with established standards. This is in line with Law No. 17 of 2003 on State Finance, which mandates that state financial management must be carried out in an orderly, efficient, effective, transparent, and accountable manner.

The implementation of laws and regulations is the government's obligation in building good governance (Sinurat, 2015). The Indonesian government has issued various policies to enhance transparency and accountability in state finance (Muslimah et al., 2025), one of which is the adoption of Government Accounting Standards (SAP) as regulated in Government Regulation No. 71 of 2010 (Permana, 2022). SAP provides guidelines for local governments in preparing accountable and transparent financial reports (Sari & L, 2023). Through SAP implementation, financial reports are expected to reflect the actual financial condition and provide relevant information for stakeholders (Akbar, 2021; Irhamni, 2021).

However, despite the establishment of accounting policies, their implementation still faces various challenges. Many local governments struggle to consistently apply SAP due to a lack of understanding of accounting principles, limited competent human resources, and inadequate information technology infrastructure. Based on reports from the Financial and Development Supervisory Agency (BPKP), only about 50% of local governments fully implemented SAP in their financial reports (BPKP, 2021).

The Indonesian National Army (TNI AD), as part of the Ministry of Defense, is also required to prepare financial reports in accordance with SAP (Government, 2003). The implementation of government accounting policies in the TNI AD is reflected in the use of the Institutional Level Financial Application System (SAKTI), which integrates planning, budgeting, execution, and accountability processes (Alfanny Leonita Rosyid, Sabrina Rizqia Maimanah, Uci Ramadhani, Fitria Dewi, 2024). This system is part of state financial management as regulated in Minister of Finance Regulation No. 232 of 2022.

SAKTI consists of eight integrated modules, namely: Administrator, Budgeting, Commitment, Payment, Treasury, Inventory, Fixed Assets, and Reporting. These modules enable work units to access a centralized database, avoid data duplication, and reduce administrative burdens.

Nevertheless, the implementation of government accounting policies in the TNI AD still faces several obstacles, including limited human resources and operator competencies, mismatches in account usage during planning processes, asset misclassification, and incomplete documentation for certain expenditures and assets. The use of the SAKTI Application has also not been fully optimized, with weak internal controls and suboptimal coordination among work units.

**Table 1.**  
**BPK's Opinion on the Indonesian Army Financial Report:**

<b>Years</b>	<b>BPK Opinion</b>	<b>Technical Notes</b>
<b>2019</b>	WTP	Inventory management is inadequate, bookkeeping is not based on reliable and valid source documents.
<b>2020</b>	WTP	Fixed asset administration is not yet fully adequate, bookkeeping and reporting are not yet adequate, and BMN security is not yet fully adequate.
<b>2021</b>	WTP	The management of PNBP from the use of BMN, the provision of education, and health services has not fully complied with the provisions.
<b>2022</b>	WTP	The implementation of SAKTI is not yet fully adequate, due to weaknesses in human resources and application systems.
<b>2023</b>	WTP	Realization of Goods and Capital Expenditure that is effective and efficient and complies with principles.

Source: Indonesian Army Financial Report 2023, BPK Report 2024

Although the Indonesian Army (TNI AD) has received an unqualified opinion (WTP) every year since 2019, the follow-up action rate for findings remains below 90%. This demonstrates the importance of improving accounting systems and internal oversight to optimize financial reporting quality.

Based on analysis using VOSviewer, the initial hypothesis is that the implementation of government accounting policies, reflected in the adoption of Government Accounting Standards (SAP), has a significant impact on the quality of financial reports within the Indonesian Army (TNI AD). VOSviewer shows a strong relationship between two main clusters: Policy and Standards Implementation (Light Green - Dark Green) and Financial Reports and Performance (Red). This indicates that the proper implementation of accounting standards will improve the quality of financial reports, encompassing aspects of transparency, accountability, and compliance with applicable regulations.

The keyword network map analysis shows a strong relationship between the nodes "Government Policy Implementation" and "Government Accounting Standards" and the node "APIP" (Government Internal Supervisory Apparatus), demonstrating the crucial role of oversight in ensuring the proper implementation of accounting policies and standards. Therefore, this hypothesis assumes that optimizing the oversight function by the APIP will strengthen the implementation of government accounting policies in the Indonesian Army, which in turn will impact the preparation of more accurate and accountable financial reports.

Furthermore, the TNI AD (Potential) cluster indicates that although the TNI AD is not explicitly mentioned as a key keyword, this institution serves as a central node connecting the entire process of policy implementation and financial report preparation. Therefore, this hypothesis suggests that the TNI AD's role as the entity implementing government accounting policies significantly influences the success of preparing financial reports in accordance with standards.

Overall, this initial hypothesis predicts that the better the implementation of government accounting policies and oversight by the APIP, the higher the quality of financial

reports produced by the TNI AD, which in turn will increase accountability and transparency in state financial management.

The theoretical framework in this study is built on several basic concepts related to government accounting, state financial management, and the implementation of accounting standards. One of the main theories used is public accountability theory, which explains the importance of transparency and accountability in public financial management (Sadjiarto, 2000). Furthermore, this study also refers to internal control theory (Sinurat, 2015), which states that effective oversight is key to ensuring policy implementation meets established standards.

Furthermore, this study draws on systems theory, which views state financial management as an interconnected system of policies, processes, and oversight. This theory is relevant to understanding how SAP can be effectively implemented in the Indonesian Army's financial system. This theoretical framework will help explain the dynamics that occur in the implementation of government accounting policies in the Indonesian Army, as well as their contribution to the quality of the resulting financial reports.

Based on the proposed problem formulation, several key questions that need to be answered in this study are:

1. How is government accounting policy implemented in the preparation of financial reports within the Indonesian Army (TNI AD)?
2. What inhibiting factors influence the implementation of accrual-based accounting policies within the TNI AD?
3. What efforts have been made to improve the quality of financial report preparation to ensure compliance with Government Accounting Standards (SAP)?

## REVIEW OF LITERATURE

The research framework is built on the understanding that the implementation of government accounting policies based on Government Accounting Standards (SAP) within the Indonesian Army is a complex and multidimensional process. This process is not merely about applying government-mandated rules and procedures but also involves dynamic interactions between the policy itself, human resource (HR) capacity, information technology support through the Institutional Level Financial Application System (SAKTI), and internal oversight functions carried out by the Government Internal Supervisory Apparatus (APIP). The success of policy implementation largely depends on the extent to which these four aspects support and integrate with one another.

This study applies the Policy Implementation Theory developed by Mazmanian & Sabatier (1983) and Van Meter & Van Horn (1975). These theories emphasize that the effectiveness of policy implementation is influenced by several key dimensions, namely:

1. Clarity of policy objectives, ensuring that the direction of implementation can be understood by all relevant parties.
2. Capacity of implementers, which includes the availability of competent human resources, adequate infrastructure, and sufficient technical ability.
3. Inter-unit communication, highlighting the importance of coordination and synchronization of information among work units.

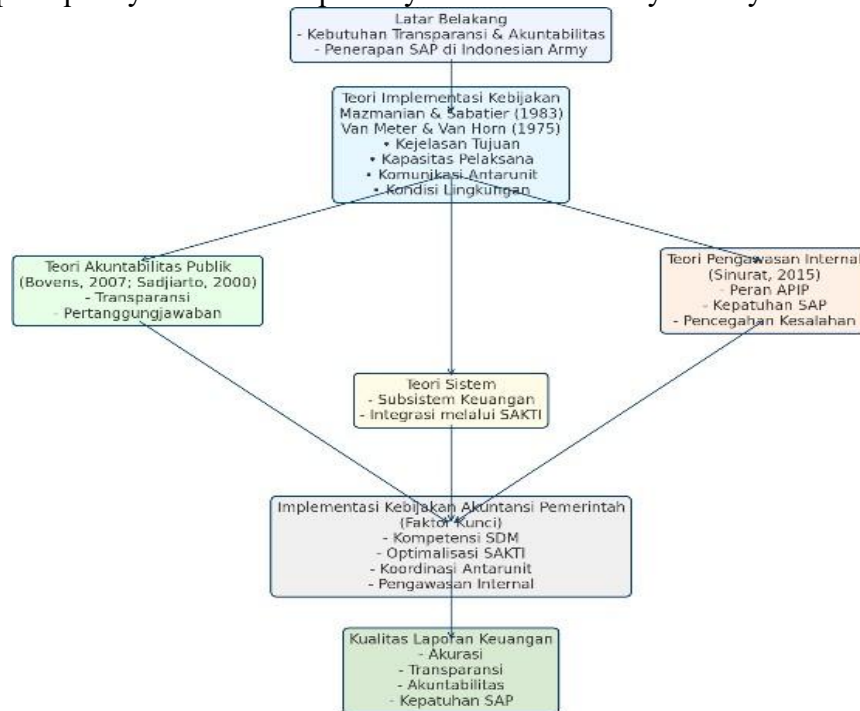
4. Environmental conditions, both internal and external, that may support or hinder the achievement of policy objectives.

To link policy implementation with the ultimate goal of financial report quality, this study also refers to Public Accountability Theory (Bovens, 2007; Sadjarto, 2000). This theory emphasizes that state financial management must be openly accountable to the public, making transparency and accuracy of financial reports the primary indicators of successful policy implementation.

Furthermore, Internal Control Theory (Sinurat, 2015) is employed to underline the strategic role of APIP in ensuring that every financial transaction and record complies with SAP provisions while minimizing both substantive and administrative errors. Effective supervision serves as a control mechanism to ensure that policies are implemented not only formally but also substantively.

This framework is further reinforced by Systems Theory, which views state financial management as a unified entity consisting of interrelated subsystems, namely planning, budgeting, recording, and reporting. SAKTI serves as the integration platform that connects these subsystems, meaning that the success of policy implementation also depends on the optimization of this system's utilization.

Based on this theoretical foundation, the study assumes that the more effective the implementation of government accounting policies (variable X)—which encompasses clarity of objectives, HR competence, SAKTI optimization, and adequate internal supervision—the higher the quality of financial reports produced (variable Y). The quality of financial reports here is measured through four main dimensions: accuracy, transparency, accountability, and compliance with SAP. Thus, the causal relationship between policy implementation and financial report quality becomes the primary focus of this study's analysis.



**Figure 1.**  
**Framework**

## RESEARCH METHOD

This research uses a qualitative approach with a case study design aimed at exploring in-depth the implementation of government accounting policies based on Government Accounting Standards (SAP) within the Indonesian Army. Subjects were selected using purposive sampling based on their direct involvement in the financial reporting process. These included Commitment Making Officers (PPK) at the work unit level, operators of the Agency-Level Financial Application System (SAKTI), Government Internal Supervisory Apparatus (APIP), the financial reporting team (UAKPA), and asset and logistics managers. Subject characteristics included a minimum of two years of work experience in financial management or accounting, direct involvement in the preparation of SAP-based financial reports, and residence in a work area that uses SAKTI. Demographic data collected included age, gender, highest education level, position, length of service, and training history related to SAP and SAKTI.

The analytical tool used was the policy implementation theory of Mazmanian & Sabatier (1983) and Van Meter & Van Horn (1975) to identify dimensions of implementation success: clarity of policy objectives, implementer capacity, inter-unit communication, and environmental conditions. This analysis is supported by Public Accountability theory (Bovens, 2007; Sadjiarto, 2000), Internal Oversight theory (Sinurat, 2015), and Systems theory. Therefore, the research conceptual framework views policy implementation as an X variable influenced by human resource competency, system optimization, inter-unit coordination, and internal oversight effectiveness, which in turn impacts the Y variable, namely the quality of financial reports in terms of accuracy, transparency, accountability, and compliance with SAP.

Data collection was conducted through in-depth interviews with all informant categories to obtain primary data on SAP implementation experiences, obstacles, and strategies; documentation studies of the Indonesian Army's 2019–2023 financial reports, BPK audit results, and related policies; and limited observations in several work units to observe the input, synchronization, and reporting processes. Data analysis employed content analysis methods with iterative stages of data reduction, thematic categorization, and conclusion drawing. The validity of the findings was strengthened through triangulation of sources and methods, along with verification of interpretations through member checks with key informants.

## RESULT AND DISCUSSION

### **Commitment-Making Officials (PPK) in the Financial and Asset Management System**

The Commitment-Making Official (PPK) plays a crucial role in the management of finances and assets within the Indonesian Army (TNI AD). PPK is responsible for ensuring that the entire financial management process and financial reporting comply with applicable regulations, including the implementation of the Institutional Level Financial Application System (SAKTI). This application, which is based on accrual accounting, allows for more structured and automated transaction management and reporting while ensuring compliance with Government Accounting Standards (SAP) established by the government.

However, despite the implementation of SAKTI across all work units (satker), its application still faces several technical obstacles that affect the quality of financial reporting.

Based on interviews with PPK in June 2025, the main challenge identified is the limited human resources (HR) with sufficient understanding of the SAKTI application, particularly at the operator level and among officials authorized to manage the application's modules. Additionally, system complexity, network issues, and technical problems such as human errors in data entry or transaction recording also represent significant barriers.

One specific issue is frequent input errors due to user inaccuracy in entering account codes in financial documents. Even minor mistakes, such as typographical errors or inaccuracies in selecting codification for inventory items and state-owned goods (BMN), can result in data inconsistencies in financial reports. This directly affects the accuracy of financial statements, which in turn impacts the transparency and accountability of financial management (Sari, 2021).

Another technical challenge is system slowness, particularly during the budget closing period. In several interviews, operators revealed that SAKTI often experiences system downtime at the end of the fiscal period, causing delays in transaction recording. This condition disrupts effective financial management, especially during critical periods that require timely and accurate data entry and reporting.

Personnel rotation also serves as an obstacle to policy implementation. The periodic rotation of personnel leads to reduced consistency in understanding accrual-based accounting policies and the use of SAKTI. Uncertainty in comprehending financial management procedures, including the operation of SAKTI modules, creates difficulties in ensuring consistent and high-quality policy implementation (Kurniawati & Firdaus, 2020).

Relevant studies highlight that effective financial management requires a solid understanding of accrual-based accounting and the use of technology that supports accurate recording and reporting. For instance, Sari & Setiawan (2019) note that while accrual-based accounting applications can improve transparency and accountability, they are often hampered by technical issues and HR limitations. This aligns with Sinurat (2015), who emphasizes the importance of HR capacity development and infrastructure strengthening to ensure effective implementation of government accounting policies.

Interviews with PPK and several SAKTI operators further revealed that despite its widespread implementation, SAKTI continues to face server overload and data synchronization failures between modules within SAKTI and with the E-Catalog system. Data updates are often conducted outside normal working hours (at night) due to limited central server capacity, causing operational disruptions. This finding is consistent with Mulyani et al. (2018), who argue that limited technological infrastructure in government agencies can hinder the effective implementation of accrual-based accounting systems.

As a single-database system integrating various financial management modules, SAKTI is intended to facilitate efficient transaction recording. However, limited server capacity often causes delays in data updates and synchronization failures between modules. A PPK reported that during budget closing, the system frequently lags or crashes, directly affecting the timeliness and quality of financial reports.

Although conducting updates outside normal working hours provides a temporary solution, it still disrupts productivity and creates uncertainty in timely data recording. Moreover, high personnel rotation also undermines the success of SAKTI implementation. Frequent staff changes reduce knowledge and skills related to using the application, resulting in inconsistency in financial management and reporting.

This finding aligns with Dewi & Hadi (2021), who argue that high personnel rotation in the public sector reduces consistency and effectiveness in implementing accrual-based accounting policies. PPK also noted that operators' technical knowledge of SAKTI is often limited due to uneven training across work units. As a result, many operators learn the application self-taught, which lowers data input quality and potentially causes financial management errors.

Consistent with these findings, Van Meter & Van Horn (1975) emphasize that the success of policy implementation is heavily influenced by implementers' capacity and inter-unit communication. As decision-makers within each satker, PPK must communicate closely with operators to ensure proper data entry in accordance with regulations. This remains a major challenge, particularly when frequent personnel rotations hinder in-depth understanding of the SAKTI application.

Furthermore, synchronization between SAKTI modules and the E-Catalog system also poses problems. Several PPKs reported that although efforts have been made to integrate SAKTI with other applications, obstacles persist in the data updating process, leading to discrepancies between work unit reports and data entered into the application. Poorly integrated data reduces the quality of financial reports and slows down the reporting process.

These findings are consistent with the results of Sari & Setiawan (2019), which indicate that poor data integration among various systems within government organizations can hinder efficient and transparent financial management. SAKTI operators play a key role in implementing accounting policies within the Indonesian Army (TNI AD). They are responsible for entering and integrating data into the SIMAK-BMN application, as well as synchronizing modules within SAKTI. Although SAKTI has been deployed across all work units (satker), its implementation still faces technical obstacles that hinder the success of accrual-based accounting policies.

Based on interviews with several operators and field findings, the main issue encountered is the slowness of the central server, especially during budget closing. This results in delays in recording transactions and processing data, which directly affects the quality of financial reports. One operator stated, *"During budget closing, the system often slows down or even fails to synchronize. We have to re-enter the data."*

In addition, issues with user identity synchronization and suboptimal integration of SIMAK-BMN with other financial modules were also found. These issues create difficulties in recording transactions in a timely manner and in accordance with SAP standards. Some operators even had to work overtime late into the night to ensure the data entry process continued.

This problem is also related to the limited training received by most operators. Many of them learned to use SAKTI on their own, without sufficient technical training, which poses risks to reporting quality. Reporting quality is compromised if data entry is not performed carefully and in accordance with existing regulations (Kurniawati, 2018).

Based on Van Meter & Van Horn's (1975) policy implementation theory, human resource capacity and inter-unit communication significantly affect policy success. Therefore, continuous training for operators is essential so they can thoroughly understand SAKTI's operational procedures and SAP. Consistent training can help operators improve accrual-based financial recording and management, as well as ensure that data is entered according to established standards.

### **APIP in Financial Report Supervision**

The Government Internal Supervisory Apparatus (APIP) plays a crucial role in ensuring that the financial reports prepared in the Indonesian Army comply with SAP and applicable policies. Although APIP has conducted reviews of financial statements, interviews revealed that the supervision is more focused on document completeness rather than substantive analysis of financial reports.

Most APIP team members lack sufficient educational background in accounting, limiting their ability to conduct in-depth reviews of accrual-based transaction recognition and proper account classification. One APIP auditor admitted, *“We focus on document completeness, not yet on accounting substance,”* highlighting that the review process remains administrative and has yet to address the accounting quality of the reports.

This poses risks to the quality of financial supervision, which ideally should include substantial evaluations of transaction recording accuracy and account classification. These findings align with Van Meter & Van Horn’s (1975) theory, which emphasizes that policy success is strongly influenced by implementers’ capacity and technical competence in carrying out their duties. Without an adequate understanding of accrual-based accounting, APIP personnel will struggle to provide substantive supervision of financial reports, even if administrative procedures are followed.

### **Financial Report Preparers (UAKPA)**

The Financial Report Preparation Team in the Indonesian Army plays a strategic role in preparing reports that comply with SAP and applicable policies. One major challenge in report preparation is data synchronization among work units, particularly in regions with limited network access.

One team member noted, *“Synchronization of revenue and expenditure data is sometimes delayed, especially from work units in remote areas with limited network access, causing the consolidation process to take longer than the ideal schedule.”*

In addition to technological barriers, human resource quality is a major concern. Many personnel involved in financial reporting lack basic computer skills. Some work units even rely on private networks such as IndiHome due to the absence of official support from the ministry. These limitations disrupt the efficiency of the reporting system, which is supposed to reduce administrative burdens and improve report quality.

### **Asset and Logistics Managers**

Asset and logistics management in the Indonesian Army is vital, particularly regarding state-owned goods (BMN) and fixed assets. One key issue is the existence of outdated assets that remain recorded in the system even though the physical items no longer exist, such as typewriters and other obsolete equipment.

One asset manager explained, *“Old assets like typewriters are no longer around, but they are still recorded in the system. This creates the risk of mismatched asset values in the financial statements.”*

Furthermore, there is no clear mechanism for writing off unusable assets based on an official statement from the Budget User Authority (KPA). The absence of proper asset write-off procedures leads to overstatement of asset values recorded in financial reports.

## CONCLUSION

The implementation of government accounting policies within the Indonesian Army (TNI AD) presents various challenges that must be addressed to ensure effective and accountable financial management. Although the SAKTI system has been comprehensively applied, several technical and non-technical obstacles—such as limited human resources, technical issues within the application, and suboptimal coordination among work units—continue to affect the quality of the financial reports produced. These constraints have an impact on the level of transparency and accountability of financial reporting, which in turn may influence overall state financial management.

The success of accounting policy implementation largely depends on the in-depth understanding of all parties involved, including operators, financial management officers, and internal auditors. Therefore, strengthening human resource capacity through continuous training, along with improving technological infrastructure, is highly necessary. Effective implementation also requires strong coordination among related units, both in financial reporting and asset management, so that all processes run efficiently and in accordance with established standards.

As corrective measures, a comprehensive strategy is needed, including modernization of technological infrastructure, strengthening internal supervision by the Government Internal Supervisory Apparatus (APIP), and ensuring more transparent and structured asset management. In addition, improvements in inter-unit communication and reinforcement of training systems will be key factors in overcoming existing challenges. With these efforts, higher-quality financial reports can be achieved, thereby enhancing accountability and transparency in state financial management within the Indonesian Army.

Despite the considerable challenges faced, with strong commitment to system improvement and capacity building of human resources, it is expected that the TNI AD will be able to optimize the implementation of government accounting policies. As a result, the financial reports produced will more accurately reflect the real financial condition, remain accountable, and support better state financial governance.

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