



INNOVATION ANALYSIS OF GOVERNMENT ACCOUNTING WITH LUDER'S CONTINGENCY MODEL (Case Study on XYZ District Government)

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Abstrak

This study aims to find out the stimulant from the Xyz Regency Government to make the "Accounting Corner" platform. Knowing the obstacles faced, knowing the hopes of making the "Accounting Corner" platform by Xyz Regency. Knowing users who benefit from the "Accounting Corner" platform. This research is qualitative with analysis using Luder's Contingency Model. In-depth interviews with BPKAD officials were used as a data collection instrument, supplemented by secondary data and a literature study. The results show that the stimulants in building the "Accounting Corner" platform are the gaps in human resources with an accounting background, the mutation or promotion of staff in local governments, and the dynamics of changes in regional financial management regulations. There are no significant obstacles yet. The hope is that there will be consistency in HR capacity in the Accounting and Reporting Sector to maintain an unqualified opinion on local government financial reports and receive a reward from the Innovative Global Award. The target users are officials and financial management staff.

Keywords— Accounting Corner, Luder's Contingency Model, Stimulant

INTRODUCTION

Government innovation development is one of the steps to realization of good governance. Based on the 2019 Global Innovation Index (GII), Indonesia is ranked 85th out of 129 countries with a score of 29.8. In the ASEAN region, Indonesia's innovation is in the second-lowest position. The only ASEAN country that managed to enter the worlds top 10 was Singapore with a score of 58.4. GII is used by stakeholders as a benchmark in stimulating and measuring innovation activation. This index also shows that the more innovative a country is, the more advanced the economy and people's welfare will be.

Good governance as a reflection of bureaucratic reform is certainly the hope of all parties, both the government and the community. The existence of a bureaucracy that is expected to perform well is based on the embodiment of the behavior of the bureaucratic apparatus with integrity, professionalism, dynamics, and innovation. This is necessary because the dynamics of environmental change and other challenges require high responsibility from the Government. One of the national issues related to bureaucratic administration is the issue of state and provincial financial accountability, where the quality still needs to be improved a lot, including in the presentation of financial statements under the ideal Government Accounting Standards. Every local government hopes to expect an Unqualified Opinion (WTP) from the Supreme Audit Agency (BPK).

The innovations made by the Xyz Regency Government are related to the convenience of the Accounting Corner help desk in providing technical guidance to personnel related to the preparation of SKPD financial reports within the Xyz Regency Government. Innovation assessment is carried out using the Luder Contingency Model. Luder (1992) describes the

transition from traditional government accounting to a more informed system carried out through the interaction of social, political, and administrative factors included in the model. This model involves four modules, namely the stimulus (stimulant), social structure variables, structural variables of the political administration system, and implementation barriers. Social structural variables as consumers of information will change the expectations of the public, parliamentarians, and others on the government sector accounting system. While the structural variables of the political administration system will change the attitudes of politicians, managers, and accountants as producers of information. The stimuli that affect the two variables above are the situation of financial problems, financial scandals, capital markets, external standard rules, and professional interests. Barriers to applying the Luder model are organizational characteristics, legal system, accountant qualifications, and size of jurisdiction.

Kristiawati (2015) using the Luder Contingency Model found that the stimulus in the application of accrual-based accounting in the West Kalimantan Regional Government was economic crisis, pro-democracy, and pressure from international financial institutions that pushed the government to implement public sector accounting reforms. The reform of the public sector accounting system will be greatly influenced by the recruitment of staff, especially accounting staff, and the provision of training on the accrual accounting system. Where staff recruitment will be the main factor influencing the basic attitude of staff in their readiness to accept changes and further develop the accrual accounting system.

RESEARCH METHODS

Research Approach and Method

Based on the research objectives, they are divided into three groups; exploratory studies, descriptive studies, and descriptive studies. This research uses an exploratory study. The approach used is a qualitative approach using descriptive analysis. The qualitative approach is data in the form of words or sentences, pictures, unnumbered schemes. Descriptive analysis is to describe what happened during the research such as recording, analyzing, interpreting the situation that is happening and exists. This approach only reaches the stage of presenting and analyzing facts systematically so that they are easier to understand and conclude. This study aims to get a true picture of the subject under study. This research approach is used when conducting questionnaires and interviews with key informants which will be analyzed descriptively to reach results and conclusions. The selection of this approach is based on the consideration of the data obtained because it cannot be measured.

The method used is the case study method. A case study according to Yin (2008) is an empirical investigation that investigates a phenomenon in a real-life context when the boundary between phenomenon and context is not visible and various sources of evidence are used. Case studies are used as comprehensive explanations related to various aspects of a person, group, organization, program, or social situation that are researched, worked on, and studied as deeply as possible.

Research Sites

This research was conducted in Xyz Regency, especially in the Regional Financial and Asset Management Agency. This location was chosen because it was Xyz Regency that carried out government accounting innovations by naming the innovation program "Accounting Corner.

Research Focus

This study focuses more on government accounting innovation "Accounting Corner" in Xyz Regency using qualitative research methods. The qualitative method is a systematic analysis of meaningful social action through direct and detailed observations of social behavior in natural,

everyday settings to be able to interpret the relevant social actors. This study focuses on four conceptual frameworks of Luder's contingency model through four indicators.

Data Type

Types of data to be used in the form of primary data and secondary data. Primary data is data obtained directly from a source, observed, and recorded for the first time through interviews, observations, tests, questionnaires (List of Questions), physical measurements, and laboratory experiments. Researchers used online questionnaires that were sent to informants. Secondary data is an indirect source that provides data to data collectors, for example through other people or documents. The secondary data used by the researcher is the regional innovation index report in Xyz Regency.

Data Collection Technique

Researchers used questionnaires sent by email to informants online with structured questions according to the researcher's objectives which were grouped into four categories. The first is the stimulant or the stimulus behind the establishment of the accounting corner platform. The second is about the obstacles faced during the government accounting innovation process. Furthermore, the expectations to be achieved from the creation of the "Accounting Corner" platform and finally the users who are expected to benefit.

Data Analysis Technique

The data analysis technique used in this research is to use the steps as proposed by Burhan (2003). First, data collection is an integral part of data analysis activities. Data collection activities in this study were using interviews and documentation studies. Second, data reduction is defined as a selection process, focusing on simplifying and transforming rough data that emerges from written records in the field. Reduction is carried out since data collection begins by making summaries, coding, tracing themes, making clusters, writing memos, and so on to eliminating irrelevant data/information. The third step is data display. Data display is a description of a structured set of information that provides the possibility of drawing conclusions and taking action. The presentation of qualitative data is presented in the form of narrative text. The presentation can also be in the form of matrices, diagrams, tables, and charts. Finally, what the researcher has to do is verify and draw conclusions. Drawing conclusions in the form of interpretation activities, namely finding the meaning of the data that has been presented. Between displaying data and drawing conclusions, there are existing data analysis activities. In this sense, qualitative data analysis is a continuous, iterative, and continuous effort. The problem of data reduction, data presentation, and conclusion drawing/verification becomes a picture of success in sequence as a series of related analytical activities. Furthermore, the data that has been analyzed, explained, and interpreted in the form of words to describe the facts in the field, the meaning or to answer research questions which are then taken from the essence.

RESULTS AND DISCUSSION

Analysis of Local Government Accounting Innovation "Accounting Corner" Using Luder's Contingency Model

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In this innovation program, reformers design a pattern for providing helpdesk facilities-Accounting Corner by providing technical guidance for personnel related to the preparation of SKPD financial reports within the scope of the Xyz Regency government, so that they can help SKPD to compile financial reports, which can directly have an impact on the smooth preparation of reports. local government finances. This will certainly contribute to the fairness

in the presentation of Regional Government Financial Reports. Furthermore, this simple method is expected to be able to overcome the gap in the capacity of implementing human resources both at the SKPD and OPD levels, considering that there are several contributing factors, namely the lack of human resources with an accounting education background, staff transfers and promotions which are the needs of regional apparatus organizations, as well as the dynamics of regulations related to management regional finance so that adequate and sustainable guidance and facilitation are needed. Limited resources, both financial and human resources, encourage the initiative to provide helpdesk facilities-accounting corners, where this simple pattern uses more efficient resources, in the form of providing special rooms by utilizing existing workspaces for knowledge transfer by providing resource persons from the accounting and reporting fields. The accounting corner receives technical consultations from the SKPD and provides facilitation and guidance in accordance with existing needs and capacities and is situational in nature and does not solely depend on the provision of a budget.

Stimulant in Building Accounting Corner Innovation

Stimulants or stimuli are the things that motivate the Xyz District Government to innovate. In carrying out its duties and functions, BPKAD as the OPD responsible for managing regional finances and assets will not run optimally if it is not supported by competent human resources. The number of employees in the Xyz Regency BPKAD in 2020 is 103 people, consisting of 70 Civil Servants (PNS) and 33 contract employees. The condition of the Xyz Regency BPKAD personnel is seen from the positions and echelons of 2020 in the following table:

*Table 1 Number of Xyz Regency BPKAD Employees in 2020
(According to Position and Echelon)*

No	Unit Kerja	PNS (Eselon/Orang)					JML	Pegawai Kontrak
		II	IIIA	IIIB	IV	STAF		
1	Kepala Badan	1	-	-	-	-	1	-
2	Sekretariat	-	1	-	3	14	18	8
3	Bidang Anggaran	-	-	1	3	4	8	4
4	Bidang Perbendaharaan	-	-	1	2	14	17	9
5	Bidang Aklap	-	-	1	3	11	15	5
6	Bidang Aset	-	-	1	2	8	11	7
JUMLAH		1	1	4	13	49	70	33

According to the table above, all officials are in accordance with their respective positions and echelons where the head of BPKAD occupies echelon II, the Secretary of BPKAD occupies echelon III-A, the Kabid is in echelon III B as many as 4 people because in BPKAD there are 4 (four) Heads of Division (Budget, Treasury, Aklap and Assets) while the Head of Section and Head of Subsection occupy echelon IV which should be 15 people but there are only 13 people, there should be 3 (three) people in each division and secretariat but until Currently there is still a shortage of 2 echelon IV officials at BPKAD, Xyz Regency because 1 of these officials moved to the Jambi Provincial Government and the other 1 resigned from his position. The current staff is 49 people for Civil Servants and 33 people for contract employees. The staff is recruited based on various educational backgrounds and with different ranks and groups. In general, the description of the BPKAD BPKAD staff based on the classification of education, rank, and class can be seen in the table below:

*Table 2 Number of BPKAD Civil Servants in Xyz Regency in 2020
(According to Education, Rank and Group)*

No	Pendidikan	Pangkat/ Golongan (Orang)										JLH
		II				III				IV		
		a	b	c	d	a	b	c	d	a	b	
1	SD	-	-	-	-	-	-	-	-	-	-	-
2	SLTP	-	-	-	-	-	-	-	-	-	-	-
3	SLTA	-	4	6	-	1	3	1	-	-	-	15
4	D3	-	-	1	2	3	1	2	-	-	-	9
5	S1	-	-	-	-	9	10	9	9	-	-	37
6	S2	-	-	-	-	-	-	4	1	3	1	9
7	S3	-	-	-	-	-	-	-	-	-	-	-
JUMLAH		-	4	7	2	13	14	16	10	3	1	70

Based on the table above, it can be concluded that the Civil Servant staff at the Xyz Regency BPKAD in 2020 was dominated by 37 undergraduate graduates or 53% of the total number of civil servants, this condition indicates that the Xyz Regency BPKAD staff are capable enough to carry out their duties and functions as managers. financial and regional assets, but BPKAD Kabupaten Xyz always tries to make changes and improvements for the better in improving the performance of its staff, either by empowering existing staff or asking for additional civil servants, especially those who have a bachelor's degree in accounting.

Constraints Faced During the Process of Building an Accounting Corner Innovation

The stages carried out by the Xyz Regency Government are divided into three time periods. First, the short term with a time span from January 2017 to March 2017. At this stage, the Head of the Accounting and Reporting Division of the Xyz Regency BPKAD carries out coordination and internal discussions in the Accounting and Reporting Sector regarding the pattern of guidance and assistance in the preparation of financial reports for SKPD, BLUD, recipients 2018 JKN funds, and 2018 BOS Fund Accountability. The Accounting and Reporting Sector provides facilitation and assistance in the preparation of SKPD, BLUD financial reports, and the presentation of BOS Fund accountability reports for 2016 LKPD. Implementation of knowledge transfer in limited discussion forums with SKPDs that only utilize meager workspace. In addition, the Head of Division also prepares templates and coaching materials for the preparation of financial reports. Second, in the medium term, the time period is from March 2019 to December 2019, the innovative ideas that have been prepared previously are proposed to the leadership regarding the idea of preparing a special room "Accounting Corner" as a means of supporting knowledge transfer by rearranging the Accounting and Reporting Sector workspace. The leadership's approval of the reorganization of the workspace then the leadership realizes the provision of the necessary supporting facilities and infrastructure in stages. This room serves situational consultations and discussions. Lastly, the stage of long-term innovation development from January 2020 to the present by upgrading the "Accounting Corner" facility with the aim of increasing room comfort. Furthermore, increasing the capacity of internal human resources in the field of accounting and reporting on an ongoing basis. The Head of Division also motivates the accounting and reporting staff to continue their accounting education independently through the education program at the Open University. A total of 5 BPKAD accounting and reporting staff are currently continuing their education in accounting.

Expectations from the Regional Government of Xyz Regency for the Accounting Corner Innovation

The development of the accounting corner innovation has the objectives listed in the regional innovation index report. The purpose of this innovative program is to help overcome the gap in human resource capacity related to the presentation of financial reports by transferring knowledge and improving coordination and control in preparing financial reports. Making innovations in the accounting corner is in accordance with the vision and mission of the Regional Government of Xyz Regency, namely strengthening effective, clean, and serving governance towards the world-class government.

The key outputs of this accounting corner innovation consist of work instructions, work systems, and work system controls. Work instructions are guidelines for the operation of an activity. With the implementation of this innovative program, a guide for producing financial reports will be available. The work system is an appropriate work pattern that is built from an innovation program, namely the addition of elements of resource utilization to create effectiveness and efficiency in producing financial reports. Work system control is a plan, method, procedure, and policy designed to provide adequate assurance for the achievement of operational efficiency and effectiveness, and reliability of financial reporting. The implementation of this innovative program will increase the effectiveness of control over the work system.

Users or Users who Benefit from the Innovation of the Accounting Corner

The Accounting and Reporting Sector as a reformer of the accounting corner innovation has provided guidance and facilitation related to the presentation of financial statements. The coaching that has been carried out includes: First, the presentation of SKPD financial statements in accordance with the Government Accounting Standards (SAP) on an accrual basis. In this case, the reformer and his team gave directions to the SKPD Financial Reporting Officers regarding the steps for preparing accrual-based financial reports. At the same time increasing understanding of the use of SIMDA Finance as a means of assisting in the preparation of financial reports. The responses from the sub-district staff in charge of compiling financial reports were:

"We feel very helpful with the guidance and facilitation provided, especially in resolving technical problems on matters that are the source of data for preparing financial statements"

Based on statements from the sub-district financial reporting staff, they benefited from a solution to technical problems with the data sources for the preparation of financial reports. Second, the guidance and facilitation that has been carried out by the manager of the accounting corner is the presentation of the BOS fund report. Based on the Circular of the Minister of Home Affairs Number 910/106/SJ dated January 11, 2017, that local governments are required to present reports on the realization of BOS funds income and expenditure in regional financial reports. The Department of Education and Culture is obliged to submit a recapitulation of the realization of the BOS fund's income and expenditure to obtain approval from the BUD. Following up on this, the reformer initiated to provide face-to-face assistance and guidance to all schools without depending on the availability of the budget by providing facilitation and BOS Fund administration report templates in excel format. The number of schools facilitated was approximately 320 elementary schools and 89 Junior High schools. In addition, facilitation and assistance were also carried out to the BOS Management Team at the Education and Culture Office with the hope that the BOS management team would later be able to continue facilitation and mentoring to all schools and act as a compiler for reports on the realization of BOS Fund Income and Expenditures.

CONCLUSION

Conclusions that can be drawn from this research are as follows:

- 1. Stimulants or stimuli are the things behind the Xyz District Government to innovate the accounting corner. The stimulus for this innovation is the gap in human resources with an accounting background, the mutation or promotion of staff in local governments, and the dynamics of changes in regional financial management regulations.*
- 2. The Accounting and Reporting Division of the Xyz Regency BPKAD during the process of building the accounting corner innovation has not encountered significant obstacles. This innovation is supported by superiors, the local government of Xyz Regency, and DPRD. Staff in the accounting corner management still come from staff in accounting and reporting, there is no staff qualification yet.*
- 3. The expectation from the Regional Government of Xyz Regency for the innovation of the accounting corner is the consistency of the capacity of HR in the Accounting and Reporting Sector in order to maintain an unqualified opinion on the financial statements of the local government. The local government also expects a reward from the Innovative Global Award.*
- 4. The main target users of the accounting corner are officials and staff related to the administrative functions of financial management in accounting entities and reporting entities of the Xyz District Government.*

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