

# FACTORS THAT INFLUENCE SUCCESS IMPLEMENTATION OF GOVERNMENT ACCOUNTING STANDARD (SAP) BASED ON ACRUAL IN THE GOVERNMENT OF THE DISTRICTS/CITIES IN NORTH SUMATERA PROVINCE

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## ABSTRACT

*The purpose of this research is to examine the factors which effected successful of implementation government standard accounting accrual based in the government district or city in North Sumatera. The implementation of accrual based accounting had gotten so much polemics and it made must be applied in a long time. The main problem is about competency of human resources, software and hardware, and implementation government standard accounting accrual based as manual system. Samples of the research is Local Government Unit (SKPD) in the five districts or city in North Sumatera, they are Langkat, Binjai, Medan, Samosir and Humbang Hasudutan. Methods of data analysis used in this research are testing the quality of the data, outer model and inner model test. Outer model consists of convergent validity, discriminant validity and reliability test and inner model consists of adjusted R square and predictive relevance ( $Q^2$ ). Samples in this research consist of 628 respondense. This research used SmartPLS Application. The results of this research showed that partially Competence of Human Resources has effected to implementation government standard accounting accrual based, software and hardware has not effected to implementation government standard accounting accrual based, and implementation government standard accounting accrual based as manual systemhas effect to implementation government standard accounting accrual based.*

**Keywords:** Government Standard Accounting Accrual Based, Competency of Human Resources, Software and Hardware, Implementation Government Standard Accounting Accrual Based as Manual System.

## INTRODUCTION

As the basis for fundamental changes in financial reform, Law No. 17 of 2003 on State Finances and Law No. 15 of 2004 on Management Audit and Local Financial Responsibility were enacted. Guidelines on Regional Financial Management, the government issued a Minister of Home Affairs Regulation No. 13 of 2006 which was renewed by the Minister of Domestic

Affairs Regulation No. 59 of 2007 and Minister of Home Affairs Regulation No. 21 Year 2011. The Government has issued Government Regulation No.71 of 2010 on Government Accounting Standards (SAP) (Government Accounting Standards Committee, 2005). The issue of this Government Regulation marks the end of the era of Government Regulation No. 24 of 2005. In line with that, issued the Minister of Home Affairs Regulation No. 64 of 2013 on the Application of Accounting Standards Accrual-Based Government to Local Government. The Accrual-based SAP implementation must be done carefully with careful and structured preparation related to regulations, systems and Human Resources (HR) and assets. Successful adoption of accrual-based SAP is essential so that the government can generate financial statements more transparent and accountable.

The form of accountability report for the management of regional finances during a budget year is in the form of the Local Government Financial Statement (LKPD), which consists of the Budget Realization Report, the Changes in the Over Budget Balance, Balance Sheet, Operations Report, Cash Flow Statement, Changes in Equity Statement, and Notes on the Financial Statement, in accordance with Article 5 paragraph (2) of Minister of Home Affairs Regulation No. 64 of 2013 (Muda and Abykusno, 2015; Deni et al., 2017 & Yahya et al., 2017). The use of accrual accounting basis that is becoming a trend in various countries today is certainly closely related to the purpose and benefits of its use itself. The use of an accrual basis is one of the characteristics of modern financial management practices (public sector) that aims to provide more transparent information on government costs and improve the quality of decision making within government by using expanded information, not just a cash basis.

In general, the accrual basis has been applied in countries that have previously undertaken public management reforms. The key goal is to hold accountability of managers from the output and/or outcome side and at the same time to loosen control over inputs. In this context, managers are required to be responsible for all expenditures related to the output/outcomes they produce, not just from the cash disbursement side. Therefore, only accrual bases allow recognizing all expenditures, thereby supporting decision-making by managers efficiently and effectively. Factors of Experience and Quality of Human Resources simultaneously affect the effectiveness of Accounting Standards Based on Accrual Government. Human resource factors that understand the accounting process of accrual-based government require the overall understanding of government accounting standards that include recognizing income, expenses, assets, debt and equity in accrual basis financial reporting, and recognizing revenues, expenditures and financing in reporting budget execution based on basis set out in the APBN/APBD. The Accrual Basis for the balance sheet means that the assets, liabilities and equity of funds are recognized and recorded at the time of the transaction or at the time of the occurrence or environmental conditions affecting the government's finances, regardless of when cash or cash equivalents are received or paid. the readiness of accrual accounting application in Local Government and City has not provided sufficient evidence to convince about the readiness of accrual accounting application based support smoothness of process and implementation of regional financial accounting system supported by facilities and infrastructure either in the form of hardware and soft to facilitate implementation of base accrual application.

## LITERATURE REVIEW

### Implementation of Accrual Based SAP (Y)

Based on the theory of policy implementation, according to Daft (2003) implementation is the first step in the decision-making process involving the use of managerial, administrative, and persuasive skills to translate selected alternatives into action? The policy or regulation that has been recommended for policy makers is not a guarantee that the policy will succeed in its implementation. There are many factors that influence the successful implementation of both individual and group or institutional policies. Implementation of policy is an assessment of policy studies that lead to the implementation process of a policy.

In practice, policy implementation is a process that is so complex and often politically charged with the intervention of various interests. In various political systems, political policies are implemented by the government, both central and local (Muda et al., 2018). So that policies can be implemented, there are three activities to operate the program for policy implementation, i.e. organization, interpretation and application.

### Human Resources (X<sub>1</sub>)

Human resources are needed by companies/organizations. Many definitions can be used to define human resources. According to Nawawi in Deni et al., (2017) there are three definitions of human resources, namely:

1. Human resources are people who work in an organization (also called personnel, labor, workers or employees).
2. Human resources are potentials that are assets and function as capital (non-material/non-financial) within the business organization, which can manifest into physical and non-physical real potential in realizing the existence of the organization.
3. Human resources are human potential as an organizational motivator in realizing its existence. Human Resources are the main supporting pillar as well as drive the organization in an effort to realize the vision and mission as well as the goals of the organization.

### Supporting Facilities (X<sub>2</sub>)

Facilities and infrastructure is a tool to support the success of a process of efforts made to achieve the vision and mission, because if the facilities and infrastructure are not available then all activities undertaken will not achieve the expected results in accordance with the plan. The availability of appropriate facilities and infrastructure will be able to support the realization of Accrual-based Government Accounting Standard effectively and can also support to improve the quality of financial statements by applying Government Accounting Standards (Dharsuky et al., 2017). In this research, the supporting means is accounting software that can be utilized for the process of making financial report, which able to arrange accounting cycle well, so that transparency and accuracy in process of accounting activity will become better (Sadalia et al., 2017). One of the supporting factors is IT and support tools Resource availability: Availability of IT-based information systems, availability of facilities and infrastructure of hardware and

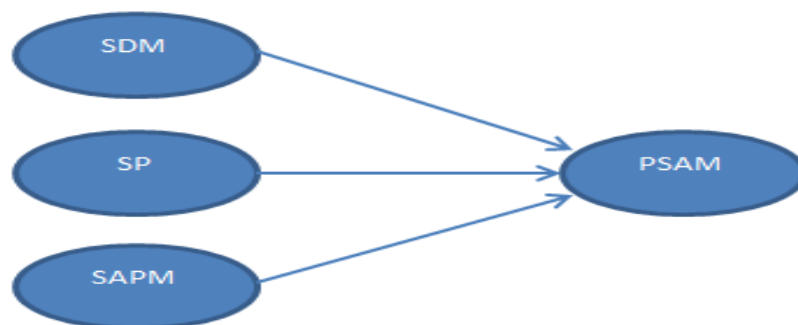
software support facilities. IT factors and supporting facilities affect the efficacy (Nurzaimah & Muda, 2016; Azlina et al., 2017; Nasir et al., 2017; Muda et al., 2016). Preparing for the accrual-based SAP implementation will work effectively if the efficacy of IT and peripheral devices are high. In supporting the effectiveness of the application of Government Accounting Standards, local governments are obliged to develop and utilize facilities and infrastructure to improve local financial management and to distribute Regional Financial Information (IKD) to public services. Febiani (2014) argues that facilities and infrastructure are all that can support or support all activities for the achievement of a goal to be achieved. So, the availability of existing facilities and infrastructure can support timeliness in preparing and reporting financial statements according to established standards.

### Implementation of Accrual-Based SAP Manually (X<sub>3</sub>)

The adoption of the accrual-based SAP that is being pursued is intended to be computerized. However, the computerized must also be understood manually. That is, if the computerized system is not understood manually, it will go wrong. The analogy is when a user, where in this study is intended to be a local government employee, understands it manually, and then when the computerized system is making a mistake, they are able to analyze the error well (Muda et al., 2017). Thus, this becomes an evaluation which later, in its application, is capable of performing a corrective action.

Same with the application of accrual-based accounting system to private companies, where its application done in the early stages is the manual. Then, along with the progress of science and technology, then found a variety of software that can be used, such as accurate software. However, the essence of a system user is that they should be able to understand it manually first and then they will experience ease in operationalizing a system that has been designed well.

### CONCEPTUAL FRAMEWORK



**FIGURE 1**  
**CONCEPTUAL FRAMEWORK**

## Research Hypothesis

From the conceptual framework that has been described, then the hypothesis in this study can be described as follows

*“Human resources, supporting facilities, and manual accrual-based SAP have partial effect on the implementation of Accrual-based Government Accounting Standards (SAP) in the government of North Sumatra Province”.*

## RESEARCH METHODS

### Population and Sample

The population in this research are some Regional Device Work Unit (SKPD) in North Sumatera Province which consist of Langkat Regency Government, Medan City Government, Binjai Regency Government, Samosir Regency Government and Humbang Hasudutan Regency Government having accountancy function with accounting entity and reporting entity both Finance Administration Officer (PPK-SKPD), Treasurer expenditures and financial staff. The total population in this study is 157 SKPD located in the North in five regency and municipal governments in Sumatera Province. Where the sample in this study are treasurer, KDP, PPKA and PA. Thus the number of samples in this study is 628 people.

### Data Analysis Method

This research uses data analysis method using SmartPLS version 3.0 software which is run by computer media. PLS (Partial Least Square) is a variance-based Structural Equation Analysis (SEM) that can simultaneously perform testing of measurement models as well as structural model testing.

### Convergent validity test

It is a test to measure the accuracy of indicators or dimensions by measuring the magnitude of the correlation between constructs with latent variables. To measure the convergent validity, used standardized loading factor that describes the magnitude of the correlation between each indicator with the construct (Syafrizal et al., 2017; Roosmawati et al., 2018). The loading factor value above 0.7 is expressed as an ideal or valid measure as an indicator in measuring the construct, a value above 0.5 is still acceptable whereas a value below 0.5 must be removed from the model.

### Discriminant validity test

It is a test to determine whether the indicators of a construct are not highly correlated with indicators of other constructs. Discriminant validity from outer model of this research is reflective model that is model showing causality that comes from latent variable to indicator, which is evaluated through cross loading. The size of cross loading is by comparing the

correlation of indicators with other constructs. In addition through the loading ratio with cross loading, discriminant validity testing needs to be reinforced by checking AVE and AVE root comparison with correlation between latent variables.

### **Reliability test**

Reliability test is a tool for measuring the consistency of an instrument in sequence. Reliability indicates the accuracy, consistency and accuracy of a measuring instrument (Sirojuzilam et al., 2016; Syafrizal et al., 2017; Azlina et al., 2017; Muda et al., 2018). Test reliability in PLS can use two methods, namely cronbach's alpha and composite reliability. Cronbach's Alpha is a reliability coefficient that shows how well items in a set are positively correlated with each other. The closer to Cronbach's Alpha with 1, the higher the consistency.

### **Structural Model Testing (Inner Model)**

#### **Coefficient of determination ( $R^2$ )**

The structural model (inner model) is a structural model to predict the causality relationship between latent variables. Through the bootstrapping process, the statistical T test parameters were obtained to predict the existence of causality relationship (Tarmizi et al, 2016 & 2017; Sirojuzilam et al., 2016; Muda et al., 2018). The structural model (inner model) is evaluated by looking at the percentage variance described by the value of  $R^2$  for the dependent variable by size (Muda et al., 2017). The structural model (inner model) is a structural model to predict the causality relationship between latent variables.

#### **Q-square ( $Q^2$ )**

R-square PLS model can be evaluated by looking at Q-square predictive relevance for variable model. Q-square measures how well the observation value generated by the model and its parameter estimates (Muda et al., 2018). The Q-square value greater than 0 (zero) shows that the model has predictive relevance value, while the Q-square value less than 0 (zero) shows that the model lacks predictive relevance.

### **Hypothesis Testing**

Hartono (2008) in Jogiyanto and Abdillah (2009) explains that the size of significance of hypothesis support can use comparison of t-table and t-statistic values. If t-statistic is higher than T-table value, the hypothesis is supported or accepted. In this study, for a 95 percent confidence level (alpha 95 percent), the t-table value for the one tailed hypothesis is  $>1.68023$ .

## RESULTS AND DISCUSSION

### Measurement Model Test Result (Outer Model)

#### Convergent validity test results (convergent validity)

<b>Table 1</b>				
<b>CONVERGENT VALIDITY TEST RESULTS (CONVERGENT VALIDITY)</b>				
	<b>ISAP (Y)</b>	<b>PSAPM (X3)</b>	<b>SDM (X1)</b>	<b>SP (X2)</b>
ISAP1	0.641			
ISAP2	0.669			
ISAP3	0.602			
ISAP4	0.736			
ISAP5	0.538			
PSAPM1		0.652		
PSAPM2		0.605		
PSAPM3		0.722		
PSAPM4		0.676		
PSAPM5		0.803		
SDM1			0.846	
SDM2			0.729	
SDM3			0.718	
SDM4			0.603	
SDM5			0.688	
SP1				0.791
SP2				0.673
SP3				0.818
SP4				0.802
SP5				0.691

**Source:** PLS Output. (2017).

Based on the results of convergence validity test seen through the value of outer loading (Table 1), it can be drawn a conclusion that all the questions on each indicator in each variable of this study are valid. Thus, all points of question can be used as question items that are appropriate to be used to measure the implementation of accrual-based SAP in North Sumatra Province.

**Discriminant validity test results**

<b>Table 2 DISCRIMINANT VALIDITY TEST RESULTS</b>				
	<b>ISAP (Y)</b>	<b>PSAPM (X3)</b>	<b>SDM (X1)</b>	<b>SP (X2)</b>
<b>ISAP1</b>	0.651	0.112	0.085	-0.026
<b>ISAP2</b>	0.679	0.255	0.086	-0.145
<b>ISAP3</b>	0.603	0.176	0.083	-0.101
<b>ISAP4</b>	0.738	0.167	0.016	-0.167
<b>ISAP5</b>	0.539	0.218	0.027	-0.030
<b>PSAPM1</b>	0.080	0.654	0.013	0.050
<b>PSAPM2</b>	0.168	0.606	0.073	0.014
<b>PSAPM3</b>	0.252	0.724	0.037	-0.043
<b>PSAPM4</b>	0.131	0.686	0.057	-0.116
<b>PSAPM5</b>	-0.141	0.853	-0.063	0.037
<b>SDM1</b>	0.016	-0.074	0.848	-0.015
<b>SDM2</b>	0.025	0.092	0.728	0.066
<b>SDM3</b>	0.067	0.073	0.719	-0.045
<b>SDM4</b>	-0.021	-0.034	0.607	-0.053
<b>SDM5</b>	0.067	0.054	0.689	0.006
<b>SP1</b>	-0.018	-0.043	-0.140	0.793
<b>SP2</b>	-0.129	-0.058	0.043	0.678
<b>SP3</b>	0.005	0.036	-0.051	0.815
<b>SP4</b>	0.041	-0.073	0.006	0.805
<b>SP5</b>	0.114	0.048	0.027	0.698

Source: PLS Output. (2017).

Based on the table of discriminant validity test results (Table 2), it can be understood that the correlation between the constructs of each variable and the indicator is higher when compared with the correlation of each indicator variable with other constructs.



## Reliability test results

<b>Table 3 RELIABILITY TEST RESULTS</b>		
	<b>Cronbach's Alpha</b>	<b>Composite Reliability</b>
ISAP (Y)	0.626	0.720
PSAPM (X3)	0.673	0.883
SDM (X1)	0.770	0.761
SP (X2)	0.875	0.611

Source: PLS Output. (2017).

Based on the reliability test results (Table 3), it can be seen through the table that displays the value of cronbach alpha and composite reliability. All values of cronbach alpha and composite reliability in the reliability test result table are ranged from 0.600 to 0.800. Thus, through the table it can be drawn a conclusion that all the variables in this study is reliable.

## Testing Result of Structural Model (Inner Model)

<b>Table 4 COEFFICIENT DETERMINATION TEST RESULTS</b>		
	<b>R Square</b>	<b>R Square Adjusted</b>
ISAP (Y)	0.249	0.240

Source: PLS Output. (2017).

Based on the test results of the coefficient of determination (Table 4), it can be seen that the value of R Square is 0.249 and Adjusted R Square value is 0.240. Thus, R Square value illustrates that all independent variables that exist in this study are able to represent the dependent variable that is accrual-based SAP implementation of 24.9%.

## Hypothesis Test Results

Based on the results of the hypothesis test (Table 5), it can be seen that: Human resources are the first independent variable in this study that has a positive and significant effect partially on the accrual-based SAP implementation. This can be seen through the value of T statistic that is  $2.014 >$  from the value of t table that is 1.964 and this can be proved with the original value of the sample that is 0.096 and the significance of  $0.044 > 0.05$  which means that human resources have a positive effect on the implementation of accruals-based SAP.

Supporting facility is the second independent variable in this study which has no partial effect on the accrual-based SAP implementation. This can be seen through the value of T statistic that is equal to  $0.975 <$  of the value of t table that is 1.964 and this can be proved with the original

value of the sample that is -0.106 and significance of  $0.330 > 0.05$  which means that the supporting facility in this study has no effect on implementation of accrual-based SAP. The analogy is that supporting facility should have a very important role and certainly affect the implementation of accrual-based SAP.

<b>Table 5 HYPOTHESIS TEST RESULTS</b>		
	<b>Original Sample (O)</b>	<b>P Values</b>
PSAPM (X3)->ISAP (Y)	0.324	0.000
SDM (X1)->ISAP (Y)	0.096	0.044
SP (X2)->ISAP (Y)	-0.106	0.330

Source: PLS Output. (2017).

The implementation of manual governance accounting standard is the seventh independent variable in this study which has a positive and partially significant effect on the accrual-based SAP implementation. This can be seen through the value of T statistic that is equal to  $8.587 >$  from the value of t table that is 1.964 and this can be proved by the original value of the sample that is equal to 0.324 and the significance of  $0.000 > 0.05$  which means that the application of manual accounting standards manually will always give assistance to agency employees to be able to understand the actual accrual-based SAP.

### **Predictive relevance test results ( $Q^2$ )**

<b>Table 6 PREDICTIVE RELEVANCE TEST RESULTS</b>		
<b>ISAP (Y)</b>		
PSAPM (X3)	0.132	Menengah
SDM (X1)	0.312	Kuat
SP (X2)	0.415	Kuat

Source: PLS Output. (2017).

Based on the Table 6, it can be seen that there is a direct relationship between each independent variable and the moderation variable to the dependent variable.

## DISCUSSION

### **Human Resources Influence against the Implementation of Accrual Based SAP**

Based on the results of data analysis in the previous section, the results obtained that human resources affect the implementation of accrual-based SAP. Human resources are expected to always be improved well; the quality of human resources is a benchmark to succeed the implementation of this accrual-based SAP. In accordance with the question items contained in the research questionnaire that the human resource variables intended in this study is related to how they are able to understand the main task, procedures and methods of accrual-based SAP preparation, how to make accrual-based financial statements, and even how efforts made by themselves in improving the quality of personal resources that are always a demand both for the world of work and the international world.

The result is that human resources affect the implementation of accrual-based SAP. It is indeed very reasonable and appropriate that human resources have a profound effect on the implementation of accrual-based SAP. The analogy is that no matter how sophisticated a system is, if the user is not able to operate it properly, then the system will not have benefits for the agency. Thus, the essence of the relationship between human resources with the accrual-based SAP implementation is positive. However, based on research that has been done; there are still a lot of human resources that must be addressed, especially in the government of Samosir regency. A considerable polemic is that there are still many employees in the finance who do not have an accounting background.

### **Supporting Facilities Not Affecting the Implementation of Accrual Based SAP**

Supporting facilities intended in this research is software or hardware that can be used in order to improve the ability owned by every employee in the application of accrual-based SAP. Not only it improves the ability but also will always provide the effectiveness of time in the process of workmanship, convenience, and is able to improve the fairness to the resulting financial statements. However, the problem is that support facilities have no effect on the implementation of accrual-based SAP conducted on five districts/cities in North Sumatra Province. Based on tabulation of data conducted, then data analysis, and compare the result from tabulation with t value of table hence obtained that supporting facilities does not have influence to implementation of accrual based SAP.

However, supporting facilities must have an effect on the accrual-based SAP implementation, referring to the item of statement contained in the questionnaire which is related to the completeness of the supporting facilities of both software and hardware. Thus, in accordance with research that has been done, in some districts that become the object of research, there is still an ineffective use of accrual-based SAP applications, and even some still have no apps. Thus, the facts on the ground that indicate a very poor condition cause the supporting means not to affect the implementation of accrual-based SAP. In the analogy, it is certain that the supporting tools are icons that are evidence of reformation of the accrual-based SAP implementation, such as the use of SIMDA. Thus, the completeness of the supporting facilities is not sufficient.

## **The Accrual-Based SAP Application Manually Influences the Accrual-Based SAP Implementation**

The adoption of manual-based SAP is the seventh variable in this study, which will greatly affect the implementation of accrual-based SAP in local government. The adoption of SAP-based accruals manually will provide assistance to every financial officer before they implement a computerized system. However, the most crucial thing is that the adoption of manual accrual-based SAP is certainly likely to be slower when compared to the implementation of such a computerized system. Thus, this manual-based accrual accounting system will provide a higher understanding and analytical ability for every employee in the accounting department. They have an obligation to understand the accounting system manually, so that the basis of accounting owned becomes better. Thus, the manual system is very important to apply.

Essentially, currently BPKP has issued a concept that explains the accrual-based accounting system manually with the purpose of accrual-based accounting system will be well socialized and has a manual implementation, and so will always help every local government employee in applying the computerized one. As well as a manual accounting system that can be seen in private companies, but the application of course will be much different from the government. This, to be able to study the accounting system manually, is what every employee should strive, so that they are more adept in the implementation of computerized accrual-based accounting system. The meaning is very reasonable, if manual accrual-based accounting system has effect on the implementation of accrual-based SAP.

### **CONCLUSIONS AND RECOMMENDATIONS**

1. Human resources and manual accrual-based SAP have partial effect on the implementation of Accrual-based Government Accounting Standards (SAP) in the government of North Sumatra Province.
2. Supporting facilities have no effect on the implementation of Accrual Government Accounting Standards (SAP) in the government of North Sumatra Province.

### **LIMITATIONS OF RESEARCH**

1. This research is only conducted on several regencies/cities in North Sumatra Province namely Langkat, Medan, Binjai, Samosir and Humbang Hasudutan. The analogy is that the five districts and cities in North Sumatra province are still very small compared to the total number of regencies/cities as a whole that is thirty-three districts/cities.
2. This research is also limited to using instruments in the form of questionnaires that are still very weak to be able to be trusted absolutely related to the results of the research.

### **SUGGESTION FROM RESEARCHER**

1. Further research is expected to increase the scope of the area to be studied, meaning that there must be an increase in the number of regencies and cities in North Sumatra Province to be studied and more than five districts and municipalities so the result will be better able to represent all districts and cities in the province of Sumatra North.
2. Further research is expected to be able to add interview method, so in addition to using the questionnaire instrument, it can also add and improve the results of existing research. Thus the research will always be more useful.

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