**Policy Implementation in the Preparation of Financial Statements**

**at Makassar State University**

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**ABSTRACT**

Implementation can be interpreted as an activity to carry out a policy as outlined in a regulation issued by the government or other state institutions in order to achieve the objectives outlined in the policy. The purpose of this research is to find out and analyze how the implementation of policies in the preparation of financial statements at Makassar State University. This research was conducted with a qualitative approach. The data collection techniques used in this research are observation, interviews, and document review. Data analysis techniques used in this research are data reduction, data presentation and conclusions/verification. The results of this study indicate that employees in the Finance/Accounting section of UNM, where on average they have understood what is meant by Accrual-Based SAP even though their level of understanding varies. is in accordance with the main duties and functions of each implementer of financial statement preparation, and the preparation of financial statements at the Makassar State University is prepared by the Financial Reporting Accounting Team assisted by the Assistant Expenditure Treasurer (BPP) of Makassar State University and coordinates with the expenditure treasurer, revenue treasurer , salary staff, and others related to the accounts contained in the financial statements.

**Keywords:** Policies, reports, finance

**INTRODUCTION**

 In this reform era, every country definitely needs good government or what is commonly called good government governance, including Indonesia (Moenek & Suwanda, 2019). Regional autonomy is part of life reform from the central government to local governments. Through regional autonomy, the central government's policies in a handful of fields are transformed into regional policies, including policies on financial management (Faisal, 2013;Karianga, 2017).

 One part of the reform of state finances is reform in the field of Government Accounting, namely the change from the cash accounting basis to the accrual basis of accounting which is marked by the birth of a package of laws in the field of state finance. Law Number 17 of 2003 concerning State Finance, Law Number 1 of 2004 concerning State Treasury, and Law No. 15 of 2004 concerning Audit of State Financial Responsibilities and Management. These three laws mandate the importance of good financial governance based on the principles of transparency and accountability, as well as following international best practices adapted to conditions in Indonesia.

 Article 36 paragraph (1) of Law Number 17 of 2003 concerning State Finance stipulates that the provisions regarding the recognition and measurement of accrual-based income and expenditure as referred to in Article 1 points 13, 14, 15, and 16 of this law are implemented no later than within 5 (five) years. If the recognition and measurement of accrual-based income and expenditure has not been carried out, cash-based recognition and measurement is used. Two years after Law No. 17 of 2003 was enacted, the government issued PP No. 24 of 2005 concerning Government Accounting Standards (SAP). SAP is a Government Accounting Standard during the transition from cash basis to accrual basis called Cash toward Accrual. However, until the end of 2008, five years after the mandate of Law No. 17 of 2003 (Kusmanadji, 2014). It was only in 2010 that the government issued Government Regulation No. 71 of 2010 concerning Government Accounting Standards, which include accrual-based SAP and cash-based SAP towards accruals.

 Accrual-Based Accounting is a basis of accounting in which economic transactions and other events are recognized, recorded and presented in the financial statements when they occur, regardless of when cash or cash equivalents are received or paid. In Accrual-Based Accounting, the time of recording is in accordance with the time of the flow of resources, so that it can provide the most comprehensive information because all resource flows are recorded. The experience of applying cash accounting to accrual basis and the results of several surveys that have been conducted indicate that there are many challenges that must be faced by the government in implementing accrual-based accounting. These challenges include accounting and information technology systems, competent Human Resources (HR), leadership commitment (Simanjuntak, 2010).

 Anderson in Winarno (2012: 16) formulated that "policy is a direction of action that has a purpose set by an actor or a number of actors in overcoming the problem of a problem". This policy concept has implications, namely the point of attention in discussing policies that are oriented towards goals and objectives, not something that just happens but has been planned by actors visible in the political system; a policy that does not stand alone, but is related to various other policies in society; policy is what the government actually does and not what the government wants; Policy may be in its positive or negative form. Positively policy may include a clear form of government action to influence a particular problem. Negatively, policy may include a decision by a government official, but not to take action or not to do something about an issue that requires government involvement; policies must be based on law so that people have the authority to comply with them (Subarsono, 2011;Akib, 2019).

 Furthermore, policies are divided into two, namely substantive and procedural. Substantive policy is what the government should do, while procedural policy is who and how the policy is implemented. From the several definitions of policy above, it can be concluded that in essence the study of policy (policy) includes the questions: what, why, who, where, and how. All of these questions concern the problems faced by institutions that make decisions regarding: the content of the method or procedure determined, the strategy, when the decision was taken and implemented. Besides that, the conclusion regarding the definition of policy is that nowadays the term policy is more often and widely used in relation to actions.

 To measure whether a policy is successful or not, of course, it is seen from whether the policy objectives are achieved or not. On the other hand, it is said to be unsuccessful if the policy objectives are not achieved. The failure of a policy is often because the policy cannot be implemented. The most important stage after a public policy is established is how the decision is implemented. Policy implementation in principle is a way for a policy to achieve its goals. According to Dunn's opinion, the implementation of a public policy is a process that is inherent in public policy itself. This means that the implementation of public policy is a process that is (supposedly) designed in conjunction with the design of public policies concerning the government and the behavior of the state in general.

 Not all policies are successfully implemented perfectly because policy implementation is generally more difficult than just formulating it. The policy formulation process requires an understanding of various aspects and related disciplines as well as consideration of various parties, both in their positions as stakeholders and various actors, but implementation involves real conditions that often change and are difficult to predict. In addition, in the formulation of policies there are usually assumptions, generalizations and simplifications, which in implementation are not possible. As a result, in reality what Dunsire calls an “implementing gap”, namely the gap or difference between what has been formulated and what can be implemented. To a certain extent this gap can still be left, even in monitoring must be identified to be corrected immediately. Gaps that are larger than the tolerance limit must be corrected immediately. The size of the gap depends more or less on what Williams calls the "implementation capacity" of the organization or actor or group of organizations or actors who are trusted to carry out the task of implementing the policy.

 In accordance with the time frame for implementing accrual-based SAP as regulated in PP No. 71 of 2010, 2014 was the last year the government was allowed to use the cash basis for accrual. To support the implementation of Accrual-Based Accounting in the central government, the Directorate General of Treasury has developed an accounting application that has been used so far on a cash-to-accrual basis, namely the Agency Accounting System (SAI) to the Accrual-Based Agency Accounting System (SAIBA). This SAIBA application was created and developed by the Directorate General of Treasury, Ministry of Finance, Treasury System Division and Accounting and Reporting Division. In the process of recording data, this application can input data or import data from other applications such as the SIMAK application and the SPM application. The SIMAK application is for importing asset data, while the SPM application is for importing Budget data. Manual data input is also carried out for income transactions, such as at the Makassar State University for receipts including Student Payment Approval Letters (SPP) and other receipts.

 This study examines the implementation of policies in the preparation of financial statements in terms of theory Edward III (1980) namely communication seen from the transmission, clarity, and consistency. Resources seen from staff, information, facilities, and authority. Disposition seen from the appointment of bureaucrats and incentives. While the bureaucratic structure is seen from the SOP and organizational structure, as well as from the basic rules that are used as guidelines in the preparation of financial statements, namely the implementation of Accrual-Based Accounting and the use of the SAIBA application. This is what prompted the author to examine the implementation of policies in the preparation of financial statements, especially in the General, Administration, and Finance Section of the Makassar State University (BAUK UNM).

**METHOD**

This research was conducted with a qualitative approach, which aims to describe systematically, factually and accurately about certain social phenomena, which intends to describe in detail the facts and existing data (Sugiyono, 2018). Qualitative research in this study aims to provide a descriptive description of the data obtained from the research location. The technique of this research is interviews and field observations where researchers conduct direct interviews with policy implementers and policy recipients (Sugiyono, 2019).

Sources of data in this study are policy implementers in the preparation of financial reports with resource persons/informants, namely people who researchers consider competent and are representatives of related parties, including the Head of the AUK UNM Bureau; Head of Internal Control System (SPI); Head of the UNM Finance Division; Head of Sub Division of Routine and Development Budget; Expenditure Treasurer The five parties above are considered related in the preparation of the Makassar State University financial statements, namely as implementers of policies in the preparation of financial statements, so that researchers use them as data sources or informants.

The data collection techniques used in this research are observation, interviews, and document review. The data analysis technique in the research used is the Interactive Analysis Model, Miles et al., (2014) describes that the interactive analysis model consists of three main things, namely data reduction, data presentation and conclusion drawing/verification. Validation of the data is done by conducting triangulation triangulation; Doing re-checking (membercheck); Conduct/extend research time.

**RESEARCH RESULTS AND DISCUSSION**

**Results**

Policy implementation is a complex activity with so many factors that affect the success of a policy implementation. The policy implementation model used by researchers in analyzing the implementation of Government Regulation Number 71 of 2010 concerning the Use of Accrual-Based Government Accounting Standards (SAP) at Makassar State University 66 is a policy implementation model Edward III (1980) which puts forward four implementation factors, namely: Communication, Resources, Dispositions, and Bureaucratic Structure.

**Implementation of Policies in the Preparation of Financial Statements at Makassar State University Determined by Communication Communications**

Is one of the important variables that affect the implementation of public policy, communication will determine the success of achieving the goals of implementing public policy. Effective implementation will occur, if decision makers know about what they are doing. Information that is known to decision makers can only be obtained through good communication. The communication factor is very influential on the acceptance of policy implementation by the policy target group, so that the quality of communication will influence in achieving the effectiveness of public policy implementation. So that the dissemination of policy content through a good communication process will affect the implementation of the policy. In this case, the communication media used to disseminate the contents of the policy to the target group will play a very important role. Therefore, so that every activity carried out runs in harmony with its role, good communication is needed and all policies run as expected. Likewise, in the preparation of accrual-based financial reports, good communication between management and staff is required.

 Based on the results of interviews related to the consistency of information in relation to the understanding of employees in the Finance/Accounting Section of Makassar State University regarding Accrual-Based Government Accounting Standards (SAP) it can be concluded that the orders given in the implementation of a communication are sometimes inconsistent to be determined or executed because of their relationship with the understanding of the stakeholders. employees in the Finance/Accounting section of UNM, where they are required to understand what is meant by Accrual-Based Government Accounting Standards (SAP). Most of them have understood what is meant by Accrual-Based SAP although their level of understanding varies because they have their respective main tasks and functions.

 The financial reporting practice at Makassar State University has used the Accrual-Based Government Accounting Standards (SAP) since 2014. The material used as the basis for preparing financial reports is by following the format from the Ministry of Research, Technology, and Higher Education (Kemenristekdikti). There are five (5) types of financial reports prepared including: LRA (Budget Realization Report), Balance Sheet, LO (Operational Report), LPE (Report on Changes in Equity), and CALK (Notes to Financial Statements).

 So that in general the implementation of accrual-based government accounting standards policies at Makassar State University which is determined by communication seen from how the distribution of communication, clarity, and consistency is, namely (1) The distribution of communication is good, it is proven that there is no misunderstanding (miscommunication) in each unit related to preparation of financial statements, (2) Regarding clarity, it is concluded that units related to accrual-based financial report preparation have a few obstacles in terms of communication due to different knowledge of Accrual-Based SAP among each employee so that the information received is sometimes confusing and unclear,(3) The consistency of information in relation to the understanding of employees in the Finance/Accounting Section of UNM can be concluded that the orders given in the implementation of a communication are sometimes inconsistent to be determined or carried out because of their relationship with the understanding of the employees in the Finance/Accounting section of UNM, where the average of them have understood what is meant by Accrual-Based SAP although their level of understanding varies because they have different main tasks and functions related to the preparation of financial statements.where on average of them have understood what is meant by Accrual-Based SAP although their level of understanding varies because they have different main tasks and functions related to the preparation of financial statements.where on average of them have understood what is meant by Accrual-Based SAP although their level of understanding varies because they have different main tasks and functions related to the preparation of financial statements.

**Implementation of Policies in the Preparation of Financial Statements at Makassar State University Determined by Resources**

 Condition for running an organization is ownership of resources (resources). Resources are positioned as inputs in the organization as a system that has economic and technological implications. Economically, resources relate to the direct costs or sacrifices incurred by the organization that reflect the value or potential use in their transformation into outputs. Meanwhile, technologically, resources are related to the transformation ability of the organization.

 Based on the results of interviews regarding the facilities or facilities used in the preparation of financial statements at the Makassar State University, it can be concluded that currently the existing facilities are adequate. Facilities related to the preparation of financial reports related to the use of the SAIBA (Accrual-Based Agency Accounting System) application and SIMAK BMN (State Property Management and Accounting Information System). However, human resources who use these facilities need to be improved through education and training.

 Regarding the granting of authority in each work unit at the Makassar State University, all informants said that all the granting of authority was in accordance with the main duties and functions of each implementer of financial statement compilers. So, the application of Accrual-Based SAP requires the leadership of the Makassar State University to prepare competent human resources. For this reason, leaders must have HR planning to meet the needs for the number and competence of human resources, especially human resources for financial and asset managers. In addition, the Chancellor of the State University of Makassar must also have a HR database, conduct job analysis, workload analysis, and analysis of HR competencies needed as a basis for planning to meet the needs for the number and competence of HR. Makassar State University leaders also need to optimize HR through training/socialization on the application of Accrual-Based SAP to improve the competence of existing HR, as well as minimize the unreliability of financial statement presentation. In general, the implementation of accrual-based government accounting standard policies at Makassar State University which is determined by resources is good but still needs to be improved, especially human resources in the financial management section.

**Policy Implementation in the Preparation of Financial Statements at Makassar State University Determined by the Implementer's Disposition/Attitude**

 Edward III in Winarno (2012: 142), argues that "tendencies or dispositions are one of the factors that have important consequences for effective policy implementation". If the policy implementers have a positive tendency or attitude or support for the implementation of the policy, there is a high probability that the implementation of the policy will be carried out in accordance with the initial decision. Vice versa, if the implementers have a negative attitude or refuse to implement the policy because of a conflict of interest, the implementation of the policy will face serious obstacles.

 The application of the Accrual-Based Government Accounting Standards at the Makassar State University is expected to produce good financial reports, because the Accrual-Based Government Accounting Standards aim to make financial administration more orderly, more transparent, and accountable for fast budget realization. Although in practice the presentation of financial statements through the SAIBA application is only known by application operators, other leaders still understand the components of financial statements. Internal control includes organizational plans and coordinated methods and policies within an organization to safeguard assets, test the accuracy and to what extent accounting data can be trusted, and can encourage compliance with leadership policies. The Internal Control System at Makassar State University has carried out its duties well, one of which is reviewing financial reports. Regarding the need for compensation for employees so that they are enthusiastic in making financial statements at the Makassar State University, all informants said that financial statement makers need to be compensated so that they are motivated and more enthusiastic in their work, but it must be adjusted to the financial capacity (budget) at Makassar State University. .

**Implementation of Policies in the Preparation of Financial Statements at Makassar State University Determined by the Bureaucratic Structure**

 Bureaucracy is one of the most frequent institutions, even as a whole, is the executor of activities. The existence of the bureaucracy is not only in the government structure, but also in organizations, not least at the Makassar State University. The implementation of complex policies requires cooperation between many parties. When the bureaucratic structure is not conducive to the implementation of a policy, this will lead to ineffectiveness and hinder the implementation of a policy. Based on the explanation above, understanding the bureaucratic structure is a fundamental factor for reviewing the implementation of a public policy.

 Based on the results of interviews with all informants, all stated that in the implementation of the Accrual-Based Government Accounting Standards (SAP) the implementation instructions/work operation procedures were well understood by Makassar State University employees. There are no specific written implementation instructions, but all of them run simultaneously or direct verbal orders which are important in their implementation according to Government Accounting Standards (SAP) Number 71 of 2010 Accrual-Based and Decree of the Secretary General of the Ministry of Research, Technology, and Higher Education Number 81/ A/KPT/2016 concerning Guidelines for Accounting for Work Units within the Ministry of Research, Technology and Higher Education. In preparing the financial statements at Makassar State University, it involves all fields in UNM, namely the assets, equipment, research, and planning sections. Meanwhile, the supervision of the submission of financial reports is carried out every quarter which is uploaded to Simonev Ristekdikti. Meanwhile, the preparation is carried out every semester so that the financial statements for semester 1 and semester 2 financial statements are prepared.

**Discussion**

The function of accounting is basically to provide quantitative information about economic units, especially financial ones that are useful in making decisions. Accrual-based accounting is an accounting basis in which economic transactions and other events are recognized, recorded, and presented in the financial statements when they occur, regardless of when cash or cash equivalents are received or paid. In accrual-based accounting, the time of recording is in accordance with the time when the flow of resources occurs, so that it can provide the most comprehensive information because all resource flows are recorded. With accrual-based reporting, users can identify the financial position and its changes, how the government finances its activities in accordance with its funding capacity so that the actual leadership capacity can be measured. Accrual-based accounting also allows management to identify opportunities to use future resources and realize good management of these resources. The implementation of Accrual-Based SAP requires efforts from the leadership to find out the types of financial statements. The five types of reports include LRA (Budget Realization Report), Balance Sheet, LO (Operational Report), LPE (Report on Changes in Equity), and CALK (Notes to Financial Statements). Accrual-based accounting is an international best practice in modern financial management in accordance with the principles of New Public Management (NPM) which prioritizes transparency and accountability in financial management.

**Implementation of Policies in the Preparation of Financial Statements at Makassar State University determined by Communication**

Edward III (1980:10) explained that communication really determines the success of achieving the goals of implementing public policy. Effective implementation will occur if decision makers know what they are going to do. Information known to decision makers can only be obtained through good communication.

Based on the results of research regarding the clarity of information in relation to the obstacles or obstacles encountered in terms of communication between the leadership and staff in the implementation of the accrual-based Government Accounting Standards (SAP), it can be concluded that the units related to the accrual-based financial statement preparers have few problems in terms of communication due to because the knowledge of Accrual-Based SAP among each employee is different so that the information received is sometimes confusing and unclear. Therefore, training is needed to increase knowledge of Human Resources even though it has been facilitated by the system.

Based on the results of research on the consistency of information in relation to the understanding of employees in the Finance/Accounting Section of Makassar State University regarding Accrual-Based Government Accounting Standards (SAP), it can be concluded that the orders given in the implementation of a communication are sometimes inconsistent to be determined or executed because of their relationship with the understanding of the stakeholders. employees in the Finance/Accounting section of Makassar State University, where they are required to understand what is meant by Accrual-Based Government Accounting Standards (SAP). Most of them have understood what is meant by accrual-based SAP although their level of understanding varies because they have their respective main duties and functions. The practice of financial reporting at the Makassar State University has used the Accrual-Based Government Accounting Standards (SAP) since 2014. The materials used as the basis for preparing the Makassar State University financial statements are by following the guidelines and formats from the Ministry of Research, Technology, and Education. High (Kemenristekdikti). When viewed from the type, the financial statements consist of 5 (five). The five types of reports include LRA (Budget Realization Report), Balance Sheet, LO (Operational Report), LPE (Report on Changes in Equity), and CALK (Notes to Financial Statements). Technology, and Higher Education (Kemenristekdikti). When viewed from the type, the financial statements consist of 5 (five). The five types of reports include LRA (Budget Realization Report), Balance Sheet, LO (Operational Report), LPE (Report on Changes in Equity), and CALK (Notes to Financial Statements). Technology, and Higher Education (Kemenristekdikti). When viewed from the type, the financial statements consist of 5 (five). The five types of reports include LRA (Budget Realization Report), Balance Sheet, LO (Operational Report), LPE (Report on Changes in Equity), and CALK (Notes to Financial Statements).

**Implementation of Policies in the Preparation of Financial Statements at Makassar State University determined by Resources**

Condition for running an organization is ownership of resources (resources). Resources are positioned as inputs in the organization as a system that has economic and technological implications. Economically, resources relate to the direct costs or sacrifices incurred by the organization that reflect the value or potential use in their transformation into outputs. Meanwhile, technologically, resources are related to the transformation ability of the organization. Edward III, (1980:11) argues that one of the factors that influence the successful implementation of a policy is resources. Resources are another important thing in implementing the policy well. The content and objectives of the policy may be communicated, but if the implementers are lacking, then the resources needed to implement the content of the policy are likely to be ineffective. These resources include: staff, budget, facilities and authority.

Makassar State University has made efforts to improve Human Resources through an integrated training program with Accrual Accounting material and its supporting applications intensively with the support of the Ministry of Research, Technology and Higher Education (Kemenristekdikti). Based on the results of research on the number of Makassar State University employees in the implementation of Accrual-Based Government Accounting Standards, it is known that currently the number of employees is still inadequate. However, in terms of financial reporting, it can still be overcome with the number of existing staff. But in the future, Makassar State University needs employees with an accounting education background.

Based on the results of research on the facilities or facilities used in the preparation of financial statements at Makassar State University, it can be concluded that currently the existing facilities are adequate. Facilities related to the preparation of financial reports related to the use of the SAIBA (Accrual-Based Agency Accounting System) application and SIMAK BMN (State Property Management and Accounting Information System). However, human resources who use these facilities need to be improved through education and training. Regarding the granting of authority in each work unit at Makassar State University, all informants said that the granting of authority was in accordance with the main duties and functions of each implementer of financial statement preparation.

**Implementation of Policies in the Preparation of Financial Statements at Makassar State University determined by the Disposition/Attitude of the Implementer**

Edward III (1980:11) argued that the disposition and attitude of the policy-implementing bureaucratic apparatus was very influential in conveying and implementing the content and objectives of policy implementation. There are three forms of attitude or response of the implementer to the policy; awareness of implementers, implementing instructions/directions to respond to policy objectives towards acceptance or rejection, and intensity of the response.

The application of the Accrual-Based Government Accounting Standards at the Makassar State University is expected to produce good financial reports, because the Accrual-Based Government Accounting Standards aim to make financial administration more orderly, more transparent, and accountable for the fast realization of the budget. Although in practice the presentation of financial statements through the SAIBA application is only known by the operator, other leaders still understand the components of financial statements. Internal control includes organizational plans and coordinated methods and policies within an organization to safeguard assets, test the accuracy and to what extent accounting data can be trusted, and can encourage compliance with leadership policies. The Internal Control System at Makassar State University has carried out its duties well, one of which is reviewing financial reports. Compensation has a very important role in increasing employee motivation and morale. Therefore, in making financial reports at the Makassar State University, it provides fair compensation so that employees are motivated to work more enthusiastically so that performance can increase but must be adjusted to the financial capacity (budget) of Makassar State University.

**Implementation of Policies in the Preparation of Financial Statements at Makassar State University determined by the Bureaucratic Structure**

Edward III (1980: 125) explained that one of the factors that influence the successful implementation of a policy is the bureaucratic structure. There are two main characteristics of the bureaucracy, namely work procedures with basic measures or often called Standard Operating Procedures (SOP) and fragmentation. The bureaucratic structure has an important influence on implementation.

Based on the research results, it is known that the mechanism of the financial accounting system at Makassar State University uses Accrual-Based SAP in accordance with Government Regulation Number 71 of 2010 concerning Accrual-Based Government Accounting Standards and Decree of the Secretary General of the Ministry of Research, Technology, and Higher Education Number 81/A/KPT/ 2016 concerning Guidelines for Accounting for Work Units in the Ministry of Research, Technology and Higher Education. The accrual basis records based on what should be the income and expenses of an agency in a period. Thus, an agency will record its income based on all income that has become the right of an agency, regardless of whether this has been realized in the form of cash receipts or not, as well as expenses.

In relation to the division of labor in the preparation of financial reports at the Makassar State University Finance Division, the Accrual-Based SAP has been carried out in accordance with their respective main tasks and functions. The preparation of financial reports at Makassar State University is prepared by the Financial Reporting Accounting Team assisted by the Makassar State University Assistant Expenditure Treasurer (BPP) and coordinates with the expenditure treasurer, revenue treasurer, salary staff, and others related to the accounts contained in the financial statements. Financial report preparers work on five types of financial statements. With this accrual, the recording or financial transactions are more orderly.

Based on the results of interviews with informants, all stated that in the implementation of the Accrual-Based Government Accounting Standards (SAP) the implementation instructions/work operation procedures 102 were well understood by employees at Makassar State University. There is no specific implementation in writing, but all of them run simultaneously or direct verbal orders which are important for implementation according to Government Regulation Number 71 of 2010 concerning Accrual-Based Government Accounting Standards and Decree of the Secretary General of the Ministry of Research, Technology, and Higher Education Number 81/A /KPT/2016 concerning Guidelines for Accounting for Work Units in the Ministry of Research, Technology and Higher Education. In preparing financial statements at Makassar State University, it involves all fields at UNM, namely the assets, equipment, research, and planning. Meanwhile, supervision of the submission of financial reports is carried out every quarter which is uploaded to Simonev Ristekdikti. Meanwhile, the preparation is carried out every semester so that the financial statements for semester 1 and semester 2 financial statements are prepared.

**CONCLUSION**

Based on the results of research and discussion, the conclusions of this study are as follows in terms of communication on the implementation of policies for preparing financial statements which are seen from how the distribution of communication, clarity, and consistency is, namely the transmission or distribution of good communication, it is proven that there is no misunderstanding (miscommunication) every time. units related to the preparation of financial statements; Knowledge of Accrual-Based SAP among each employee is different so that the information received is sometimes confusing and unclear. This is a bit of an obstacle in terms of communication related to financial reporting;

In terms of resources on the implementation of the policy of preparing financial statements as seen from the staff, information, facilities, and authority, namely the number of UNM employees in the implementation of Accrual-Based SAP, it is known that currently the number of employees is still inadequate. However, in terms of financial reporting, it can still be overcome with the number of existing staff. However, in the future, UNM requires employees with an accounting education background; Information on how to implement policies and compliance with regulations in relation to the quality of UNM employees, it can be concluded that currently the quality of employees at UNM is good, but still needs to be improved through training, both as implementers and participants so that in the future UNM has staff or employees who are competent. quality; the facilities or facilities used in the preparation of financial statements at UNM are currently adequate. Facilities related to the preparation of financial statements related to the use of the SAIBA (Accrual-Based Agency Accounting System) application and SIMAK BMN (State Property Management and Accounting Information System); The granting of authority in each work unit at Makassar State University, all informants said that the granting of authority was in accordance with the main tasks and functions of each implementer of financial statement preparation.

In terms of the disposition/attitude of the implementers in the implementation of policies for preparing financial statements determined by the appointment of bureaucrats and incentives, namely: a) The Internal Control System at Makassar State University has carried out its duties properly, one of which is reviewing financial reports, as well as other units that carry out the main duties and functions of each, b) Compensation has a very important role in increasing employee motivation and morale. Therefore, in making financial reports at the Makassar State University, it provides fair compensation so that employees are motivated to work more enthusiastically so that performance can increase but must be adjusted to the financial capacity (budget) of Makassar State University.

In terms of the bureaucratic structure in the implementation of the policy of preparing financial statements as seen from the SOP and organizational structure, namely: a) SOP or the mechanism of the financial accounting system at UNM using Accrual-Based SAP in accordance with Government Regulation Number 71 of 2010 concerning Accrual-Based Government Accounting Standards and Decisions Secretary General of the Ministry of Research, Technology and Higher Education Number 81/A/KPT/2016 concerning Guidelines for Accounting for Work Units in the Ministry of Research, Technology and Higher Education, b) the organizational structure has been very supportive in the process of preparing financial reports on an accrual basis. The division of labor in the preparation of Makassar State University financial statements related to Accrual-Based SAP has been in accordance with the main tasks and functions of each.

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