



Unmasking Causes [and Solutions] for Government Financial Reporting Delays

Resi Ariyasa Qadri^{1*}, Suryo Sujoko², Syanni Yustiani³, Achmad Saad Maulana⁴

^{1,3}Politeknik Keuangan Negara STAN, Jl. Bintaro Utama 5, Jurang Manggu Tim, Banten 15222, Indonesia;

²Regional Office of Directorate General of Treasury for West Sulawesi, The Ministry of Finance, Indonesia;

⁴Birmingham University, Birmingham B15 2TT, United Kingdom

^{1*}resi.ariyasa@pknstan.ac.id; ²suryo.sujoko@kemenkeu.go.id; ³syanni.yustiani@pknstan.ac.id;

⁴axm1102@bham.ac.uk

*Corresponding author

doi.org/10.33795/jraam.v7i2.002

Article Information

Submission Date	11-09-2024
Revision Date	25-09-2024
Acceptance Date	30-09-2024

Keywords:

*Government financial reporting;
Public sector accounting;
Submission delays;
Thematic analysis;
Timeliness improvement.*

Kata kunci:

*Akuntansi sektor publik;
Analisis tematik;
Keterlambatan pelaporan;
Pelaporan keuangan pemerintah;
Peningkatan ketepatan waktu.*

Abstract: Unmasking Causes [and Solutions] for Government Financial Reporting Delays

Purpose: This study examines factors causing delays in government financial report submissions in West Sulawesi and proposes solutions.

Method: This research employed a qualitative approach by obtaining data from in-depth interviews with ten informants and interpreting it using thematic analysis.

Results: This study identified seventeen factors causing the delay in submitting financial reports. The proposed solutions include developing monitoring applications for report submission.

Novelty: This research provides empirical novelty on the cause and solution of the main obstacle in the public sector accounting field.

Contribution: This study offers empirical insights to help government agencies improve the timeliness and accuracy of financial reporting.

Abstrak: Mengungkap Penyebab [dan Solusi] dari Keterlambatan dalam Pelaporan Keuangan Pemerintah

Tujuan: Penelitian ini mengkaji faktor-faktor yang menyebabkan keterlambatan dalam penyampaian laporan keuangan pemerintah di Sulawesi Barat dan mengusulkan solusinya.

Metode: Penelitian ini menggunakan pendekatan studi kasus kualitatif dengan memperoleh data melalui wawancara mendalam dengan sepuluh informan dan menganalisisnya menggunakan analisis tematik.

Hasil: Penelitian ini mengidentifikasi tujuh belas faktor yang menyebabkan keterlambatan dalam penyampaian laporan keuangan. Solusi yang diusulkan mencakup pengembangan aplikasi pemantauan untuk pengiriman laporan.

Kebaruan: Penelitian ini memberikan kebaruan empiris terkait penyebab dan solusi hambatan utama dalam bidang akuntansi sektor publik.

Kontribusi: Penelitian ini memberikan wawasan empiris untuk membantu instansi pemerintah meningkatkan ketepatan waktu dan akurasi dalam pelaporan keuangan.



1. Introduction

The implementation of decentralized hierarchical manner by accounting and government accounting is carried out in a

financial reporting units at both central and regional offices [1,2]. In the application of the institutional accounting system (SAI), decentralization takes the form of establishing accounting and financial reporting units in accordance with the organizational hierarchy [3,4]. Putra [5], as supported by Darmawan and Nugroho [6], explains that the organizational units involved in the implementation of SAI consist of the user accounting unit (UAKPA), the regional user accounting unit (UAPPA-W), the echelon 1 user accounting unit (UAPPA-E1), and the ministerial user accounting unit (UAPA). Financial reports prepared by institutions within Ministries/Agencies (K/L) are also submitted to institutions within the scope of the Ministry of Finance (Kemenkeu), as stipulated by Minister of Finance Regulation (PMK) No. 222/PMK.05/2016 [7,8].

The financial reports prepared by the UAKPA are submitted to the State Treasury Office (KPPN), the UAPPA-E1, and the UAPPA-W [9,10]. The financial reports (LK) prepared by UAPPA-W are submitted to the Regional Office (Kanwil) of the Directorate General of Treasury (DJPb) and UAPPA-E1 [10,11]. Meanwhile, the reports prepared by UAPPA-E1 and the UAPA are submitted to the Ministry of Finance, specifically to the Directorate General of Treasury [12,13]. To ensure the timely submission of financial reports to stakeholders, the Ministry of Finance has established a schedule for the preparation and submission of financial reports by each accounting unit to the higher-level institution and to the Ministry of Finance [14,15], as outlined in Table 1. However, the timeliness of financial report submission remains significantly below expectations [16,17]. According to financial report submission monitoring data, only 6.82% of the reports were submitted on time. An additional 11.36% were delayed by one to seven calendar days, while 81.82% were delayed by more than seven calendar days.

According to Kimmel et al. [18], timely submission of financial reports to stakeholders enhances the quality of the

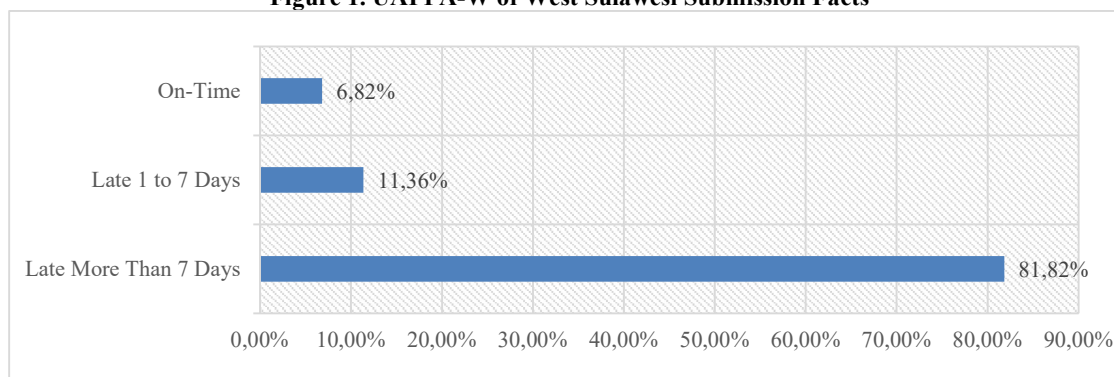
financial statements. Timeliness is crucial because financial reports are needed by users of the information to make informed decisions [19,20]. If delayed, decisions made by policymakers based on late reports may no longer be relevant [21,22]. Furthermore, delays in the preparation and submission of UAPPA-W financial reports can negatively affect the preparation of financial statements at both the Echelon I and Ministry levels [23,24]. This adverse impact includes the potential for incomplete and inaccurate financial reports prepared by the respective Echelon I units of each UAPPA-W [25–27]. Such consequences can ultimately affect the quality of the central government's financial reports [28–30], as the Government Financial Statement (LKPP) is, in essence, a consolidation of all financial reports from central government agencies [31–33].

Several studies have examined the issue of timely financial report preparation. Rafsanjani and Cheisviyanny [34] conducted research on the delays in submitting village budget realization accountability reports. Their findings identified four obstacles that prevent village officials from preparing financial reports in a timely manner: the quality of human resources, facilities and infrastructure, community participation, and internal control. Wati [35] conducted a study on the delays in submitting financial reports at the Solok State Treasury Service Office (KPPN) for the year 2017. The study revealed that the delays were caused by inadequate information technology and weak internal control systems within the organization. Another study on the timeliness of government financial report preparation was conducted by Basna et al. [36]. Their findings indicated that human resources and regional budget planning significantly impacted the delays in financial reporting in Boven Digoel

Table 1. Government Financial Report Submission Schedule

Unit	Submission Schedule	
	Interim Report	Annual Report (<i>Unaudited</i>)
UAKPA	15 th July 2XX0	22 nd January 2XX1
UAPPA-W	21 st July 2XX0	5 th February 2XX1
UAPPA-E1	26 th July 2XX0	15 th February 2XX1
UAPA	31 st July 2XX0	28 th February 2XX1

Source: Finance Minister Decree Number PMK-222/PMK.05/2016

Figure 1. UAPPA-W of West Sulawesi Submission Facts

Regency, while delays caused by contractors did not have a significant effect on the timeliness of the regency's financial report submission [36].

There is still limited research in accounting that specifically explores the factors influencing the timeliness of financial report preparation at the UAPPA-W level within the central government. Based on this research gap and observed phenomena, this study aims to address two main questions: (1) What factors contribute to delays in the submission of financial reports at the UAPPA-W level within the scope of West Sulawesi Province? and (2) What solutions can be implemented to mitigate the risks of such delays in the future? It is expected that insights into these factors will provide valuable input for the government in formulating policies related to the submission of financial reports by government agencies.

2. Method

Referring to Table 2, the basis for selecting our research informants is twofold. First, to understand the reasons for the delays in financial report submissions by UAPPA-W

units, we conducted direct interviews with the financial report preparers of UAPPA-W units that have consistently experienced significant delays over the past three years in the West Sulawesi region, such as the Regional Office of the Ministry of Religious Affairs (Kemenag), the Regional Police Department (Polda), the National Road Management Agency (BPJN), and the High Prosecutor's Office (Kejati). Second, to formulate effective solutions based on the technical experience of UAPPA-W financial report preparers, we interviewed three UAPPA-W units that have consistently submitted their financial reports on time for the past three years. These punctual UAPPA-W units in the West Sulawesi region include the Regional Office of DJPb, the Regional Office of the Ministry of Law and Human Rights (Kemenkumham), and the Regional Office of the Central Bureau of Statistics (BPS). In general, interviews were conducted more than once, with each session lasting between 30 to 60 minutes. The interviews were recorded and transcribed for further analysis.

The data analysis method employed to achieve the objectives of this research is

thematic analysis. According to Saunders et al. [37], thematic analysis is a commonly used approach for analyzing qualitative data. In applying thematic analysis, researchers must code qualitative data to identify themes for further analysis [38,39]. Thematic analysis offers a systematic approach by providing an organized and logical method for examining qualitative data [40,41]. The first research objective, which focuses on identifying the causes of delays in UAPPA-W financial report submissions, and the second objective, which addresses solutions for mitigating these delays, were analyzed using a four-step thematic analysis procedure. Generally, the thematic analysis process adapted the steps proposed by Qadri and Jauhari [42], albeit with some modifications. The thematic analysis procedure we employed consists of four stages, as summarized in Figure 1.

The first stage involves the initial coding process, or the labeling of each sentence or paragraph in the transcript [43]. This process is carried out using three methods: descriptive coding, which labels sentences by assigning nouns to name the codes [44,45]; process coding, which involves labeling each sentence with verbs to name the codes [46,47]; and in-vivo coding, where the coding is based on words found directly within the sentence to name the codes [48]. To implement the entire coding process during this initial stage, the researcher used the interview transcript of "Informant K" as a trial for applying the initial coding process. After all sentences and paragraphs in the transcript were labeled using the three coding methods mentioned, the researcher conducted a second review to create a coding template to be used in the second stage.

The second stage is the line-by-line coding process, where the researcher applies the coding template developed in the first stage to code each sentence and paragraph in the interview transcripts of the remaining seven informants [49–51]. The researcher refined the codes for each transcript analyzed during this stage. Additions, revisions, or deletions of codes were made iteratively until

a set of codes that appropriately addressed the research topic—related to the causes of delays in UAPPA-W financial report submissions and potential solutions—was finalized.

The third stage involves focused coding and categorization. In this stage, the researcher revisited all the codes formulated and proceeded to classify and group codes with similar meanings [52,53], while eliminating codes that were irrelevant to the research topic [37]. At this point, all identified codes from the second stage were categorized into two major groups: "challenges in financial report submission" and "solutions to prevent delays."

The fourth stage is axial coding and memo-writing. During the axial coding process, the researcher connected all the grouped codes from the third stage using an inductive approach [48]. The researcher reflected on the broader picture of causes and solutions, exploring the interconnections between individual codes and between code groups [54,55]. Following this, the researcher engaged in memo-writing, a process of composing memos to articulate the theoretical constructs that had emerged and to convey the concerns raised by the informants involved in the study [43]. Memo-writing is a crucial step to ensure that the researcher stays on track throughout the study [56]. Qualitative research typically involves lengthy durations and complex data, and memos help maintain the researcher's clarity and focus on current developments [57,58].

Figure 2 presents an example of the axial coding process, illustrating the findings related to the first research objective concerning the causes of delays. Referring to Figure 2, it is evident that the causes of delays in UAPPA-W financial report submissions can be grouped into six clusters. From these six clusters, we constructed a narrative to address the first research question regarding the causes of UAPPA-W financial report delays. Some similar codes were combined to strengthen the argument and provide readers with a more coherent and enjoyable reading experience [59,60].

3. Result and Discussion

Based on the interviews conducted with all informants, the factors contributing to delays in the submission of UAPPA-W financial reports can be categorized into six clusters: (1) management of state-owned assets (BMN), (2) financial data management, (3) human resources, (4) utilization of information technology, (5) internal organizational factors, and (6) external organizational factors.

Delay Causes from the BMN Management Cluster. The BMN cluster comprises various issues encountered by work units (satker) in managing BMN data. Based on interviews, problems in managing BMN data were the most frequently reported by the informants. All interviewed UAPPA-W units experienced challenges related to BMN data management. The BMN data managed by the satker include fixed assets and current assets such as inventories. Until 2021, the applications used to manage BMN data were "SIMAK BMN" and the inventory management application. Meanwhile, the "e-rekon&LK" application was used for monitoring BMN data issues. Starting in 2022, satker have used the "SAKTI" application, specifically the fixed assets and inventory modules, to manage BMN data. BMN data are crucial in the preparation and submission of financial reports because the values of fixed assets and inventories on the balance sheet are derived from BMN management. UAPPA-W cannot submit financial reports until BMN data issues are resolved. Therefore, the resolution of BMN data problems significantly influences the timeliness of financial report preparation and submission. Several BMN-related issues encountered by satker have been identified as the primary causes of delays in UAPPA-W financial report submissions. *Cause 1: BMN Data Anomalies*

According to monitoring conducted by the DJPb Regional Office of West Sulawesi up to 2021, many satker still experienced BMN data anomalies. These anomalies include BMN values showing negative, the

number of BMN units appearing as negative or decimal, negative acquisition values, discrepancies between satker BMN data and BMN data at the Ministry of Finance, among others. In early 2022, DJPb requested that satker experiencing BMN data anomalies resolve them through the "Confirmation Work Paper" (K3) procedure. Informant K from the Ministry of Religious Affairs (Kemenag) stated: *"The issue is around K3 and the procedure to address BMN data anomalies."* – Interview transcript, April 21, 2022.

Resolving anomalies was necessary to facilitate the migration from the old information system to the new one. However, several challenges were encountered during the K3 procedure: (1) Some satker delayed executing the K3 procedure. Informant K noted that by March 2022, some satker had yet to implement the K3 procedure; (2) Informant P stated that the K3 procedure caused previously accurate BMN data to show anomalies. Rectifying these anomalies took a significant amount of time, as the operators had to locate the problematic data among thousands of BMN entries; (3) Informant N mentioned that the K3 procedure led to discrepancies in fair value data. Resolving this issue delayed report preparation because the K3 procedure occurred too close to the reporting deadline; (4) Informant K reported that the K3 procedure caused cases where transaction journals appeared in the SIMAK BMN application but were absent in the SAIBA application, likely due to a missed update in one of the applications. *Cause 2: BMN Transfer Discrepancies*

BMN transfer transactions between satker within the same ministry or across ministries are known as TK/TM. Both the sending and receiving satker must record these transactions accurately in their respective applications. If either party fails to record the transaction or makes an error, it leads to BMN data discrepancies. For example, if the sending satker records the outgoing BMN but the receiving satker fails to record the incoming BMN, the asset will be missing from the records. Conversely, if the

receiving satker records the incoming BMN while the sender fails to record the outgoing BMN, the asset will be recorded twice. TK/TM discrepancies can be monitored using the "e-rekon&LK" application. In practice, discrepancies between BMN transfers still frequently occur. Informant P from the West Sulawesi Police Department (Polda) provided the following information:

"We still have TK/TM discrepancies with satker C. The resolution is pending a SIMAK application update. It relates to the Confirmation Work Paper. After that, we will submit the unaudited version before moving to the audited version." – Interview transcript, March 17, 2022.

Cause 3: Unregistered Inventory/Asset

Informant K from Kemenag of West Sulawesi reported that in February 2022, their institution still faced issues with unregistered asset accounts appearing on the balance sheet. This issue arose partly due to the purchase of assets below the capitalization threshold using the capital expenditure account. The capitalization threshold for equipment and machinery is above one million rupiah, while for buildings, it is twenty-five million rupiah. The following statement was provided by Informant K (Kemenag of West Sulawesi) regarding the problem of unregistered asset accounts:

"Capital expenditures below the capitalization threshold remain unresolved. We have already informed the satker, but the issue persists. One reason is that we received lump-sum funds (from the State Sharia Securities) under a single account. The budget was for capital expenditures (53). However, it was spent on capital goods below the capitalization threshold (e.g., tables and chairs). If we want to revise the budget, we must go through the central office (from Echelon I K to the DJA), and that is a lengthy process." – Interview transcript, March 17, 2022.

Informant K (Kemenag of West Sulawesi) also explained that other causes for unregistered asset accounts include satker

failing to record fixed assets in the SIMAK application, data entry errors, and other factors. Identifying the transactions causing unregistered asset accounts often requires significant time, as financial operators must sift through transactions one by one to locate the problematic entries. Once identified, operators must then take the necessary steps to remove the unregistered asset accounts.

From the informants' explanations, various issues related to BMN management have hindered the preparation of financial reports at both the UAKPA and UAPPA-W levels. Informant P from Polda West Sulawesi added that several BMN officers under his coordination were unwilling to sign off on the reports until the BMN data issues were resolved. This, of course, further delayed the preparation of financial reports at both the UAKPA and UAPPA-W levels.

Delay Causes from the Financial Data Management Cluster. The second cluster consists of various issues related to financial data management. These challenges hinder the completion of financial reports, as satker (work units) strive to resolve all issues to ensure high-quality reports. Based on interviews with several UAPPA-W units, the following financial data issues were identified. *Cause 4: Budget Deficits*

budget deficit occurs when actual expenditures exceed the allocated budget. This situation commonly arises in employee-related expenses due to factors such as increases in staffing, salary hikes, allowances, or other payroll components. While a budget deficit in employee expenses is allowed to ensure all civil servants receive their rightful income each month, it must be resolved through a budget revision (DIPA) to ensure the deficit does not appear in the annual financial reports. Unfortunately, interviews with UAPPA-W units revealed that budget deficits were still present during the preparation of annual financial reports. Informant K from the Ministry of Religious Affairs in West Sulawesi provided the following information:

"As of now (March 2022), there are still budget deficits in employee expenses. Two work units, Satker A and Satker B, have yet to resolve the issue. Satker A has a six-billion-rupiah deficit, and Satker B has a nine-billion-rupiah deficit. We wanted to draw funds from other provinces, but they need them too (so the revision couldn't be done). So, the deficit remains." – Interview transcript, March 17, 2022.

Resolving budget deficits within the West Sulawesi K/L units must involve coordination with their respective central offices, as the employee expense budgets for all K/L units in West Sulawesi are already exhausted. This issue was also experienced by the Kejati (High Prosecutor's Office) of West Sulawesi, as noted by Informant J:

"Yes, we had to revise the employee expense budget deficit. There was an issue with Satker XYZ—while they claimed it was fixed, the budget deficit persisted. It seems that, as of now (March 2022), the deficit remains. I have raised the issue, but nothing has changed. I suggested they check the deficit in the OMSPAN (application). Now, with the SAKTI application, they can directly check the deficit. However, the central office has asked us not to prepare the financial report yet." – Interview transcript, March 17, 2022. *Cause 5: Incomplete Projects*

Another issue affecting financial report data is the presence of incomplete projects that extend beyond the fiscal year. These projects continue into the next fiscal year, resulting in ongoing financial transactions, such as contractor fines or project payments. If the financial report is prepared while the project is still incomplete, some transactions may not be reflected in the report. Consequently, one UAPPA-W unit delayed its financial report preparation due to such a case, as explained by Informant J from the Kejati of West Sulawesi:

"Regarding the data, there are projects in the penalty phase. Usually, this lasts 90 days, and it must be included in the report. Ideally, the report should be submitted after March. As of now (March 2022),

there are still ongoing projects (from the 2021 fiscal year)." – Interview transcript, March 17, 2022.

The financial data issues described above have led UAKPA and UAPPA-W units to delay financial report preparation until these problems are resolved, as conveyed by Informant P from the West Sulawesi Police Department (Polda):

"How can we prepare the CaLK (Notes to Financial Statements) when the data in the e-rekon application keeps changing? This year (2021) has taken much longer. Last year, the CaLK was ready by February." – Interview transcript, March 17, 2022.

Some central government ministries/agencies have even instructed UAKPA and UAPPA-W units not to prepare financial reports until the financial data issues are resolved, as mentioned by Informant J from the Kejati of West Sulawesi:

"We were about to prepare the report, but the central office instructed us not to proceed (with updating the reconciliation status to 'READY FOR DOWNLOAD'), so we couldn't finalize the report because the data wasn't fixed." – Interview transcript, March 17, 2022.

Delaying the preparation of financial reports until the data is accurate is understandable, as any data discrepancies in the financial statements could become audit findings and negatively impact the audit opinion. All UAPPA-W units whose satker experienced financial data issues faced delays in submitting their reports to the DJPb Regional Office of West Sulawesi. Conversely, UAPPA-W units whose satker did not encounter such issues were able to submit their financial reports on time. In conclusion, financial data issues are one of the primary causes of delays in the preparation and submission of financial reports.

Delay Causes from the Human Resources Cluster. Operators play a crucial role in the preparation of financial reports. From interviews with eight UAPPA-W units, several challenges related to the personnel responsible for financial report preparation

were identified. *Cause 6: Preparer Incompetency*

One of the report preparers, who was delayed, was preparing the UAPPA-W financial report for the first time. Moreover, the knowledge transfer process from the previous employee was ineffective. In some cases, necessary files for financial report preparation were not handed over by the outgoing employee. This significantly slowed down the report preparation process, especially since the change in operators occurred during the report preparation period. Informant B from BPJN of West Sulawesi highlighted this issue:

"The problem is, the person was replaced yesterday. They should have continued working on it, even though they were retiring. But they didn't teach anything. They just left. Communication was poor. The regional access codes were only provided after much insistence. This really slowed things down. I kept pushing, and we only got the codes last week." – Interview transcript, March 30, 2022. *Cause 7: Financial Reporting as Side Job*

In some work units, there is no specific employee assigned to handle financial report preparation. As a result, financial reporting tasks are often assigned to employees whose primary duties are not related to financial management. Consequently, financial report preparation becomes a secondary task, as operators prioritize their main responsibilities. Informant K from Kemenag of West Sulawesi explained this issue:

"There is no designated position for financial report preparers in each department. So, if someone is handling financial management, it's only an additional responsibility, while their primary duties take precedence. Therefore, no one in the department is specifically responsible for the financial reports." – Interview transcript, March 17, 2022. *Cause 8: Preparer Shortage*

One of the operators interviewed was responsible for preparing eight UAPPA-W financial reports, which is a significant

workload. Moreover, all eight reports had the same submission deadline. This challenge was described by Informant K from Kemenag of West Sulawesi: *"I am handling eight programs here by myself. That includes seven UAPPA-W units and one satker. In addition, I also input performance achievements for two satker."* – Interview transcript, March 17, 2022.

The shortage of personnel was also an issue for some UAKPA units. This limitation resulted in problematic data quality at the UAKPA level and the neglect of UAKPA financial report preparation. Since UAPPA-W financial reports are a consolidation of UAKPA reports, any obstacles at the UAKPA level will affect the preparation of UAPPA-W reports.

Delay Causes from the Information Technology Utilization Cluster. *Cause 9: Underutilized Financial Application.* The DJPb has developed an MS-Excel-based application to assist UAKPA and UAPPA-W in preparing financial reports (LK). Unfortunately, interviews with several UAPPA-W units revealed that only one UAPPA-W is using the application for financial report preparation. The reasons for not utilizing the application are as follows: First, the application is too complex to use, requiring many manual steps in the report preparation process. This complexity results in extended timeframes for completing financial reports. Informant T mentioned that preparing reports using the MS-Excel application actually took longer than using previously created templates:

"Using that Excel application is complicated. First, you have to convert the PDF to Excel, then enter the data into the application by copying and pasting. After that, you still have to check the results. The output is still in Excel format, so you need to convert it from Excel to PDF and then to a Word file, and then edit again. It's too cumbersome. It's easier to start with Word, especially since I already have a template from the previous year." – Interview transcript, March 30, 2022.

Second, the reports generated by the application are not always accurate. In addition to being complex, the validity of the output data is often questionable, as noted by Informant K from Kemenag of West Sulawesi, Informant B from BPJN of West Sulawesi, and Informant P from Polda of West Sulawesi, who all reported frequent errors in the application's output. *Cause 10: Slow Data Updates*

To ensure data accuracy, satker must reconcile their data with the data at the Ministry of Finance (Kemenkeu). This reconciliation is done by uploading data from the SAIBA application to the "e-rekon&LK" application. Once the data is verified as correct, UAKPA/UAPPA-W can download the report from the application. However, a challenge arises when data updates in the "e-rekon&LK" application occur only a day after the satker uploads the data. This delay hampers financial report preparation due to the limited time available for report finalization. Informant H from Kemenkumham of West Sulawesi explained: *"Delays usually happen because the data is still incorrect in e-rekon. For example, if there are discrepancies, they need to be corrected."* – Interview transcript, March 30, 2022.

Delay Causes from the Internal Organizational Cluster. *Cause 11: Lack of Formal Communication.* Based on interviews with eight UAPPA-W units, only four Echelon I units formally communicated with subordinate institutions regarding the obligation of UAKPA/UAPPA-W to submit financial reports (LK). Formal communication between institutions should take the form of an official memo or letter signed by an authorized official. UAPPA-W units that did not receive formal communication were only informed about their reporting obligations through informal channels. Informant K from Kemenag of West Sulawesi mentioned that the request for financial reports was conveyed solely through messages in the WhatsApp group for financial report operators. In some cases, Echelon I units did not request financial reports from

UAPPA-W, either formally or informally, as stated by Informant B from BPJN of West Sulawesi: *"The reports requested were only from the satker (UAKPA) to be sent to the central office."* – Interview transcript, March 30, 2022.

According to monitoring documents, UAPPA-W units that were not formally requested by the central office to submit their reports were unable to do so on time. Conversely, UAPPA-W units that received official requests for financial reports managed to submit their reports on time. This indicates that formal communication plays a crucial role in the timeliness of financial report submission. The absence of formal communication from Echelon I units, which hierarchically oversee UAKPA/UAPPA-W, leads to a lack of urgency among UAKPA/UAPPA-W units to submit their reports promptly. *Cause 12: Lack of Formal Warnings*

Another cause of delayed financial report preparation is the absence of formal sanctions or warnings from Echelon I units to UAPPA-W or UAKPA for failing to submit their reports on time. Even when reminders were given, they were often conveyed informally via WhatsApp messages. This lack of formal reprimands meant that operators at UAKPA and UAPPA-W felt no pressure to complete their reports promptly. Informant J from Kejati of West Sulawesi highlighted this issue: *"Yes, there are no formal warnings or sanctions for UAKPA that are late, and the only reminder is through WhatsApp, asking them to finish it as soon as possible."* – Interview transcript, March 17, 2022. *Cause 13: Slow Data Submission*

Another organizational factor contributing to delays in financial report preparation is the slow submission of data or financial reports from UAKPA to UAPPA-W or the KPPN. UAKPA data and reports are essential for preparing UAPPA-W reports, as the UAPPA-W report is a consolidation of the reports from the UAKPA units under its coordination. All informants from UAPPA-W units that experienced delays mentioned the

slow submission of data and reports by UAKPA as a major cause. Informant J from Kejati of West Sulawesi explained:

"The data from satker is often submitted late, and even when they are submitted, they are often incomplete. Out of the five UAKPA units under our coordination, only one satker consistently submits data and reports on time." – Interview transcript, March 17, 2022. Cause 14: Lack of Recognition

Another factor that hinders the preparation of financial reports is the lack of organizational support for the process. A representative from Kemenag of West Sulawesi stated that support from leadership for financial report preparation still needs improvement. The satker felt that management tends to focus more on budget planning and execution. A similar sentiment was expressed by Informant B from BPJN of West Sulawesi, who noted:

"The process of preparing financial reports is somewhat neglected by the organization compared to budget planning and execution. There is also a lack of appreciation for us as financial report preparers." – Interview transcript, March 18, 2022.

Delay Causes from the External Organizational Cluster. The timeliness of financial report preparation within ministries and government agencies (K/L) is not only determined by the K/L itself but also by external organizations such as the Ministry of Finance (Kemenkeu) as the supervisory body, and the Supreme Audit Agency (BPK) as the financial report auditor. Based on interviews, several factors from external organizations that directly or indirectly affect the timeliness of financial report preparation were identified: *Cause 15: Absence of Formal Requests*

In the preparation of UAPPA-W-level financial reports, data from UAKPA is crucial. Ideally, this data should consist of UAKPA-level financial reports, which are then submitted to UAPPA-W, UAPA-E1, and KPPN. However, according to interviews, Informant B mentioned that KPPN did not

formally request UAKPA-level financial reports. This lack of formal request caused UAKPA to be reluctant in preparing its financial reports, which in turn delayed the preparation of UAPPA-W reports. Informant J explained: *"There was no formal memo or written request, only messages through each province's WhatsApp group, and the reports were sent in PDF format." – Interview transcript, March 17, 2022. Cause 16: Lack of Penalties for Late Submission*

According to the Ministry of Finance Regulation (PMK) No. 215/PMK.05/2016, which amends PMK No. 213/PMK.05/2013 concerning the Central Government Accounting and Financial Reporting System, penalties are imposed on accounting entities that fail to perform reconciliation and/or submit financial reports on time. The penalty involves the return of the Payment Order (SPM) by KPPN to the satker (UAKPA/UAPPA-W), with exceptions for employee expenses, third-party invoices, and refund claims. The imposition of sanctions is based on the issuance of a Notice of Penalty (SP2S) due to negligence in reconciliation and financial report submission. SP2S for UAPPA-W units that delay financial report submission is issued by KPPN based on the recommendation from the DJPb Regional Office.

According to data from the DJPb Regional Office in West Sulawesi, no penalties have been imposed on UAPPA-W units for late submission of financial reports. The absence of penalties for UAKPA/UAPPA-W delays in submitting financial reports ultimately reduces the compliance of these units with timely submission requirements.

Solutions to Address Delays. To address the various issues causing delays in the submission of financial reports (LK), two primary solutions can be implemented. *Solution 1: Implementation of Internal Control for Financial Reporting*. Based on monitoring documents, one UAPPA-W unit that consistently submits financial reports on time is the DJPb Regional Office of West

Sulawesi. In addition to being timely, the quality of its financial reports consistently ranks among the top three. According to interviews with Informant Tr and document analysis, all DJPb offices, including the Kanwil DJPb of West Sulawesi, have implemented Internal Control for Financial Reporting (PIPK). According to PMK No. 17/PMK.09/2019, PIPK is a specific control mechanism designed to provide reasonable assurance that the financial reports produced are reliable and prepared in accordance with government accounting standards. The implementation of PIPK has been a key factor in ensuring both the timeliness and quality of financial reports at Kanwil DJPb of West Sulawesi. The following is an excerpt from an interview with Informant Tr from DJPb Regional Office of West Sulawesi regarding the implementation of PIPK at their office:

"The implementation of PIPK is carried out by management, in this case, the General Affairs Department as the first line. Our department provides quality assurance by evaluating whether the entire financial report preparation process complies with the established regulations and documents. The General Affairs Department ensures that financial activities are conducted in accordance with the rules, while we assess the PIPK implementation." – Interview transcript, December 27, 2022.

The practical application of entity-level internal control refers to the components and principles of internal control as defined by COSO, which has been adopted in PMK No. 17/PMK.09/2019. COSO's internal control framework consists of five components and seventeen principles. Several of these principles are closely related to the issues that cause delays in financial report submission, as described earlier. In addition to entity-level control, internal controls are also applied at the process/transaction level, specifically designed to mitigate risks in the transaction processing. At Kanwil DJPb of West Sulawesi, specific focus is given to transactions related to Fixed Assets such as

Buildings, Equipment, and Machinery. This approach aligns with the research findings, which indicate that one of the main causes of delays in financial report submission is the mismanagement of BMN (state-owned assets) data (19). *Solution 2: Development of a Financial Reporting and Monitoring Application*

One of the causes of delays is the suboptimal financial reporting application developed by DJPb, which does not fully meet user expectations and is thus seldom used. On the other hand, one K/L, specifically the Central Bureau of Statistics (BPS) in West Sulawesi, has developed an application to assist in preparing financial reports and monitoring submissions from subordinate institutions. As a result, institutions within this K/L have been able to produce high-quality financial reports and submit them on time. Therefore, it is recommended to develop an application with features similar to the one created by this K/L. The features of the application include the web-based monitoring application.

Based on direct observations of the application and interviews with Informants W and A from BPS West Sulawesi, the financial reporting application developed by the K/L is web-based. The advantage of a web-based application is that it can be accessed directly through a browser without the need for additional installations and can be updated at any time. Informant W explained:

"We have a web-based application called e-CaLK, created by the central finance office of BPS. We upload the SAIBA ADK file, then click 'generate table,' and the tables for the financial report will appear." – Interview transcript, March 18, 2022.

From this interview, it is evident that the application can generate the required tables for financial report preparation. The report preparer only needs to add the narrative, allowing reports to be prepared more quickly. The tables generated are also accurate, so the operator does not need to perform additional checks. Informant A further elaborated on the web-based feature and table generation:

"When you download it, it's already in financial report format. You just need to add the narrative for the figures. The output is in both Word and PDF formats, usable for both regions and work units." – Interview transcript, March 18, 2022.

In addition, the application includes a menu for submitting scanned financial reports that have been signed. This feature allows the scanned reports to be stored within the application and accessed from anywhere with an Internet connection. The application also includes a financial report submission monitoring feature, enabling institutions to monitor the submission status of financial reports from their subordinate units. This monitoring feature is expected to improve the timeliness of financial report submissions.

4. Conclusion

This study aims to examine the factors contributing to delays in the submission of UAPPA-W financial reports (LK), categorized into six clusters, along with proposed solutions to address these delays. The first cluster pertains to the management of state-owned assets (BMN) and includes three inhibiting factors: the occurrence of BMN data anomalies, discrepancies in BMN transfers (TK/TM), and the appearance of unrecorded inventory/asset accounts on the balance sheet. The second cluster addresses issues in financial data management, comprising two key obstacles: budget deficits and unfinished projects at the time of annual financial report preparation. The third cluster involves human resource challenges, including three factors: insufficient competence of UAPPA-W financial report preparers, the assignment of financial reporting as an additional responsibility, and the limited number of personnel available for financial report preparation. The fourth cluster focuses on the utilization of information technology, with two main barriers: the financial reporting application's lack of optimization for report preparation, and significant delays in updating data within the "e-Rekon&LK" application. The fifth cluster

pertains to internal organizational factors, which include four challenges: the lack of formal communication from Echelon I units to subordinate agencies regarding UAKPA/UAPPA-W's obligation to submit financial reports, the absence of warnings or sanctions from Echelon I units for delays in UAPPA-W financial report submission, slow data submission by UAKPA, and inadequate recognition of UAPPA-W financial report preparers. The sixth cluster involves external organizational factors, consisting of two key issues: the absence of formal requests for financial reports from KPPN to UAKPA, and the lack of sanctions from KPPN or the DJPb Regional Office for UAKPA and UAPPA-W units that submit financial reports late.

In addition to identifying these obstacles, the study also proposes solutions to support timely UAPPA-W financial report submission. These include the implementation of internal control for financial reporting within ministries and government agencies, and the development of an application that facilitates the preparation, submission, and monitoring of financial reports. The implementation of PIPK should be based on PMK No. 17/PMK.09/2019.

References

- [1] Wulyan D. Faktor–Faktor Yang Memengaruhi Kualitas Laporan Keuangan Pada Pengadilan Sewilayah Banten. *Jurnal Riset Akuntansi Tirtayasa*. 2019;2(1):1–20.
- [2] Anggraini R, Hasanah N, Indriani S, Arafat MY, Nindito M. Pemahaman Sistem Akuntansi Pemerintah Untuk Meningkatkan Pertanggungjawaban Keuangan Instansi. *Jurnal Pemberdayaan Masyarakat Madani (JPMM)* [Internet]. 2017 Jul 5;1(1):127–42. Available from: <http://journal.unj.ac.id/unj/index.php/jpm/article/view/2509>
- [3] Asmiputri R, Jati AW. Analisis Penerapan Standar Akuntansi Pemerintah Berbasis Akrual Pada

- Peraturan Pemerintah No. 71 Tahun 2010 dalam Penyajian Laporan Keuangan Sekretariat UAPPA/B-W Kementerian Pertanian Provinsi Nusa Tenggara Barat. *Jurnal Reviu Akuntansi dan Keuangan* [Internet]. 2017 Nov 8;4(2). Available from: <http://ejournal.umm.ac.id/index.php/jrak/article/view/4943>
- [4] Verhaegen S, Scholte JA, Tallberg J. Explaining elite perceptions of legitimacy in global governance. *Eur J Int Relat* [Internet]. 2021 Jun 9;27(2):622–50. Available from: <http://journals.sagepub.com/doi/10.1177/1354066121994320>
- [5] Putra GAP. Analisis Faktor-Faktor yang Memengaruhi Kepuasan Pengguna Sistem Akuntansi Instansi Basis Akrual (SAIBA) dengan Model End-User Computing Satisfaction. *Indonesian Treasury Review: Jurnal Perbendaharaan Keuangan Negara dan Kebijakan Publik* [Internet]. 2018 Jul 12;2(3):33–42. Available from: <https://itrev.kemenkeu.go.id/index.php/ITRev/article/view/31>
- [6] Darmawan AB, Nugroho RA. Factors that Affect User Satisfaction of Dukcapil Application (Dukcapil Dalam Genggaman) in Surakarta Regency. *JAKPP (Jurnal Analisis Kebijakan & Pelayanan Publik)* [Internet]. 2020 Dec 31;154–75. Available from: <https://journal.unhas.ac.id/index.php/jakpp/article/view/11588>
- [7] Wibowo KP. Kegunaan Informasi Akuntansi dalam Pengambilan Keputusan Internal oleh Unit Akuntansi Kuasa Pengguna Anggaran (UAKPA). *Indonesian Treasury Review Jurnal Perbendaharaan Keuangan Negara dan Kebijakan Publik* [Internet]. 2017 Dec 20;2(4):73–91. Available from: <https://itrev.kemenkeu.go.id/index.php/ITRev/article/view/39>
- [8] Kusri TE, Nasution M, Purba NH. Analisis Sistem Akuntansi Instansi Pada Balai Besar Pelaksanaan Jalan Nasional Sumatera Utara. *Jurnal Sains dan Teknologi* [Internet]. 2024 Feb 12;5(3):815–23. Available from: <https://ejournal.sisfokomtek.org/index.php/saintek/article/view/2819>
- [9] Akbariah F, Suratno S. Sistem Pengendalian Internal, Sistem Akuntansi Instansi, Kompetensi Sumber Daya Manusia dan Kualitas Laporan Keuangan di Kementerian Agama Propinsi Banten. *Jurnal Riset Akuntansi & Perpajakan (JRAP)* [Internet]. 2018 Jun 4;5(01):37–52. Available from: <http://journal.univpancasila.ac.id/index.php/jrap/article/view/171>
- [10] Zawitri S, Kurniasih N, Kartikawati TS. Penerapan Sistem Akuntansi Instansi Berbasis Akrual Sebagai Implementasi PP No. 71 Tahun 2010 pada Politeknik Negeri Pontianak. *Jurnal Ekonomi Bisnis dan Kewirausahaan* [Internet]. 2015 Apr 28;4(1):24. Available from: <http://jurnal.untan.ac.id/index.php/JJ/article/view/11459>
- [11] Aminy R, Pituringsih E, Widiastuty E. Analisis Penerapan Good Governance, Standar Akuntansi Pemerintahan, dan Sistem Akuntansi Instansi Terhadap Kualitas Laporan Keuangan. *Valid: Jurnal Ilmiah* [Internet]. 2021 Jul 30;18(2):136–47. Available from: <http://journal.stieamm.ac.id/index.php/valid/article/view/181>
- [12] Damayanthi KSRD, Ariyanto D. Evaluasi Keberhasilan dan Penerimaan Sistem Akuntansi Instansi Berbasis Akrual di Komisi Pemilihan Umum. *E-Jurnal Akuntansi* [Internet]. 2022 Feb 16;32(4):859. Available from: <https://ojs.unud.ac.id/index.php/Akuntansi/article/view/83159>
- [13] Noviyanti N. Mengukur Kesuksesan Sistem Akuntansi Instansi Basis Akrual (SAIBA) Menggunakan Model Delone & Mclean. *Jurnal Tata Kelola dan Akuntabilitas Keuangan Negara*

- [Internet]. 2017 Jan 6;151–73. Available from: <http://jurnal.bpk.go.id/index.php/TAK-EN/article/view/62>
- [14] Hadi M, Zulaikha Z, Pujiharto P. Pengaruh Implementasi Sistem Akuntansi Instansi Basis Akrua (SAIBA) terhadap Kepuasan dan Kinerja Pengguna. *Substansi: Sumber Artikel Akuntansi Auditing dan Keuangan Vokasi*. 2019;3(1).
- [15] Astuti WRB, Heltaji H. Analisa Yuridis terhadap Laporan Akuntansi berdasarkan Undang - Undang No.17 Tahun 2003 tentang Keuangan Negara di Tangerang Selatan. *Inovasi* [Internet]. 2023 Jun 1;10(1):172. Available from: <http://openjournal.unpam.ac.id/index.php/Inovasi/article/view/30416>
- [16] Irfani M, Pituringsih E, Hamdani Husnan L. Determinan Keberhasilan Penerapan Sistem Akuntansi Instansi Berbasis Akrua Dalam Penyusunan Laporan Keuangan Pemerintah. *E-Jurnal Akuntansi* [Internet]. 2020 Jun 26;30(6):1522. Available from: <https://ojs.unud.ac.id/index.php/Akuntansi/article/view/58795>
- [17] Najati I, Pituringsih E, Animah A. Peran Sistem Akuntansi Instansi Berbasis Akrua dalam Meningkatkan Kualitas Laporan Keuangan. *Jurnal Ilmiah Akuntansi dan Bisnis* [Internet]. 2017 Feb 17;25. Available from: <https://ojs.unud.ac.id/index.php/jiab/article/view/24909>
- [18] Kimmel PD, Weygandt JK, Kieso DE, Trenholm B. *Financial Accounting: Tools for Business Decision-Making* [Electronic Version]. Vol. 9th editio. Wiley; 2009. 844 p.
- [19] Mulia RA. Analisis Faktor-Faktor Yang Mempengaruhi Kualitas Laporan Keuangan Pemerintah Daerah (Studi Pada Pemerintah Kabupaten Pasaman Barat). *Jurnal EL-RIYASAH* [Internet]. 2019 Mar 12;9(1):7–21. Available from: <http://ejournal.uin-suska.ac.id/index.php/elriyasa/article/view/6798>
- [20] Agung TM, Gayatri. Analisis Faktor-Faktor yang Mempengaruhi Kualitas Laporan Keuangan Pemerintah Daerah Kabupaten Karangasem. *E-Jurnal Akuntansi* [Internet]. 2018 May 2;23(2):1253. Available from: <https://ojs.unud.ac.id/index.php/Akuntansi/article/view/37277>
- [21] Taufik MG, Bandi B. Karakteristik pemerintah daerah karakteristik kepala daerah, karakteristik inspektorat daerah dan ketepatan waktu penyampaian laporan keuangan pemerintah daerah Indonesia. *Jurnal Akuntansi dan Bisnis* [Internet]. 2015 Feb 12;15(1):65–73. Available from: <http://jab.fe.uns.ac.id/index.php/jab/article/view/177>
- [22] Rejeqi TS, Farkhan SA, Kristiyanti L, Sumadi S. Sistem Informasi Akuntansi Penggajian Dalam Menunjang Efektivitas Pengendalian Internal Penggajian Pada Balai Latihan Kerja Kabupaten Boyolali. *Seminar Nasional Pariwisata dan Kewirausahaan (SNPK)* [Internet]. 2023 May 12;2:643–50. Available from: <https://www.usahid.ac.id/conference/index.php/snpk/article/view/180>
- [23] Santini MI, Suardana IBR. Menakar Rekonsiliasi Laporan Keuangan Berbasis Web Pada KPU Provinsi Bali. *Jurnal Riset Akuntansi (JUARA)* [Internet]. 2022 Mar 30;12(1):81–95. Available from: <https://ejournal.unmas.ac.id/index.php/juara/article/view/3143>
- [24] Kasfari A, Abdullah S. Implementasi Sistem Akuntansi Instansi Berbasis Akrua (SAIBA) Pada Balai Diklat Keagamaan Provinsi Aceh. *Jurnal Ilmiah Mahasiswa Ekonomi Akuntansi* [Internet]. 2019 Aug 19;4(2):237–44. Available from: <http://www.jim.unsyiah.ac.id/EKA/article/view/12234>

- [25] Firmansyah D, Dewi TH. Pengaruh Sistem Pengendalian Internal Terhadap Ketepatan Waktu Laporan Keuangan Pemerintah Daerah Pada Kantor Badan Pengelolaan Keuangan Pendapatan Dan Aset Kabupaten Bener Meriah. *Jurnal Inovasi Penelitian*. 2020;1(6):1107–16.
- [26] Fadhilatunnisa S, Farida AS. Evaluasi Aplikasi Sistem Akuntansi Instansi Berbasis Akrual Pada Dinas Kehutanan Provinsi Jawa Barat. *Ministrate: Jurnal Birokrasi dan Pemerintahan Daerah* [Internet]. 2020 Aug 27;2(3):151–9. Available from: <https://journal.uinsgd.ac.id/index.php/ministrate/article/view/9066>
- [27] Iskandar A, Amriani TN, Subekan A. Evaluasi Atas Implementasi Aplikasi Sistem Akuntansi Instansi Basis Akrual (SAIBA) Pada Mitra Kerja Kppn Gorontalo Dan Marisa. *Jurnal Tata Kelola dan Akuntabilitas Keuangan Negara* [Internet]. 2017 Jan 6;111–35. Available from: <https://jurnal.bpk.go.id/index.php/TAKEN/article/view/65>
- [28] Handayati S, Sudjana D. Pelatihan Peningkatan Kualitas Pelaksanaan Sistem Akuntansi Instansi. *JIV* [Internet]. 2010 Dec 31;5(2):188–95. Available from: <http://journal.unj.ac.id/unj/index.php/jiv/article/view/7596>
- [29] Aldino HP, Septiano R. Pengaruh Penggunaan Sistem Informasi Akuntansi, Teknologi Informasi, Pengendalian Internal Dan Kualitas Sumber Daya Manusia Terhadap Kualitas Laporan Keuangan. *Jurnal Menara Ekonomi: Penelitian dan Kajian Ilmiah Bidang Ekonomi* [Internet]. 2021 Oct 18;7(2). Available from: <https://jurnal.umsb.ac.id/index.php/menaraekonomi/article/view/2865>
- [30] Suci IS. Faktor-Faktor Yang Mempengaruhi Akuntabilitas Kinerja Instansi Pemerintahan (AKIP). *Jurnal Akuntansi, Keuangan Dan Teknologi Informasi Akuntansi* [Internet]. 2022 Jan 14;2(2):413–24. Available from: <http://jurnal.umb.ac.id/index.php/JAKTA/article/view/1999>
- [31] Budiwidarto A, Iskandar I. Penilaian Kualitas Informasi Laporan Keuangan Kuasa BUN Daerah: Studi KPPN Wilayah Maluku. *Jurnal Manajemen Keuangan Publik* [Internet]. 2022 Dec 28;6(2):182–92. Available from: <https://jurnal.pknstan.ac.id/index.php/JMKP/article/view/1943>
- [32] Hasan F, Mahmud M, Panigoro M, Hasiru R. Penerapan Sistem Akuntansi Instansi Pada Dinas Sosial Dan Pemberdayaan Masyarakat Kota Gotontalo. *Jambura Economic Education Journal* [Internet]. 2024 Jan 31;6(1):76–91. Available from: <https://ejurnal.ung.ac.id/index.php/jej/article/view/19416>
- [33] Harianto D, Kennedy, Zarefar A. Pengaruh Kejelasan Sasaran Anggaran, Pengendalian Akuntansi, Sistem Pelaporan Dan Pemanfaatan Teknologi Informasi Terhadap Akuntabilitas Kinerja Instansi Pemerintah Daerah (AKIP) (Studi Pada Organisasi Perangkat Daerah Kabupaten Rokan Hilir). *Jurnal Aplikasi Akuntansi* [Internet]. 2021 Sep 20;6(1):122–39. Available from: <https://www.jaa.unram.ac.id/index.php/jaa/article/view/111>
- [34] Rafsanjani N, Cheisviyanny C. Analisis Keterlambatan Laporan Pertanggungjawaban Realisasi APBDes (Nagari): Studi Kasus pada Kabupaten Pasaman Barat. *JURNAL EKSPLORASI AKUNTANSI*. 2021;3(1):12–31.
- [35] Wati M. Penyebab Keterlambatan Penyampaian Laporan Keuangan Pada Satuan Kerja (Satker) Pada Kppn Solok Periode 2017. *Jurnal Al-Iqtishad*. 2020;15(2):114.
- [36] Basna N, Bharanti BE, Waromi J. Analisis Faktor-Faktor Yang

- Mempengaruhi Keterlambatan Surat Pertanggungjawaban Keuangan Pada Pemerintah Kabupaten Boven Digoel. *KEUDA (Jurnal Kajian Ekonomi dan Keuangan Daerah)*. 2017;1(2).
- [37] Saunders M, Lewis P, Thornhill A. *Research Methods for Business Students*. 7th Editio. Pearson, Harlow. - References - Scientific Research Publishing; 2016.
- [38] Juwita S, Qadri RA. Unveiling the “Five Catalysts” for the Success of the Core Tax Project. *Educoretax*. 2024 Feb 21;4(2):184–200.
- [39] Bahtiar M, Qadri RA. The Voluntary Disclosure Dilemma: Unraveling the Compliance-Evasion Causality in Tax Administration. *Educoretax*. 2024 Mar 5;4(2):249–62.
- [40] Salsabila N, Qadri RA. Beyond the Tax Code: Enhancing Taxpayer Compliance through Service, Counseling, and Public Relations. *Educoretax*. 2024 Mar 6;4(3):284–301.
- [41] Amila R, Qadri RA. NPWP vs NIK: Integrating the Single Identity Number in Taxation. *Journal of Social Entrepreneurship Theory and Practice*. 2023 Dec 28;2(2):76–87.
- [42] Qadri RA, Jauhari R. Desain Kerangka Konseptual Balanced Score Card pada Lembaga Riset Pemerintah. *Jurnal Pajak dan Keuangan Negara [Internet]*. 2020;2, No.1:19–37. Available from: <http://www.aeaweb.org/jel/guide/jel.php>
- [43] Charmaz. *Constructing Grounded Theory research*. *NLN Publ*. 2014;(15–2233):33–59.
- [44] Ananta ID, Qadri RA. Improving The Domestic Product Use Policy For Ministerial Procurement In Indonesia. *Journal of Law, Administration, and Social Science*. 2024 Mar 8;4(1):130–49.
- [45] Qadri RA, Darmawan EE. E-Filing Implementation, Tax Compliance, and Technology Authority. *Journal of Applied Accounting and Taxation [Internet]*. 2021 Mar 31;6(1):23–36. Available from: <https://jurnal.polibatam.ac.id/index.php/JAAT/article/view/2822>
- [46] Qadri RA. Studi Dramaturgi: Analisis Pengadaan Belanja Modal Konstruksi di Kementerian Keuangan. *Jurnal Akuntansi dan Bisnis Krisnadwipayana [Internet]*. 2020 Apr 3;7(1). Available from: <http://ojs.ekonomi-ungris.ac.id/index.php/JABK/article/view/373>
- [47] Qadri RA. Menakar model pembelian langsung rumah negara di indonesia. *JURNAL PKN (Jurnal Pajak dan Keuangan Negara)*. 2019;1(1):1–20.
- [48] Corbin J, Strauss A. *Basics of qualitative research: Techniques and procedures for developing grounded theory*. *Canadian Journal of University Continuing Education*. 2014;36(2):358.
- [49] Tawy E, Halim N. A grounded theory analysis of the pre-measurement phase for the accounting recognition of assets. 2010;
- [50] Saputro D, Qadri RA. Optimizing Hajj Fund Investments Through Valuation Analysis Of Sharia-Compliant Stocks. *Journal of Law, Administration, and Social Science*. 2024 Mar 31;4(2):200–20.
- [51] Pratiwi TA, Qadri RA. Untangling the Conundrum of the Panel of Consultants’ Utilization in Indonesia. *Policy & Governance Review*. 2024 Mar 6;8(1):75.
- [52] Ambarwati RD, Qadri RA, Hadi M. Tjokro-[ism] Case Study: Reconciling the Tangled-Thread of Cash Management Practice in Treasury Accounting Field. *Jurnal Riset Akuntansi Terpadu [Internet]*. 2021 Oct 28;14(2):150–62. Available from: <https://jurnal.untirta.ac.id/index.php/JRAT/article/view/12195>
- [53] Qadri RA, Yustiani S, Ambarwati RD. Ekskalasi Literasi Keuangan Badan

- Usaha Milik "Kalurahan" Di Kabupaten Sleman Melalui Pelatihan Akuntansi Dasar. Pengmasku [Internet]. 2023 Dec 31;3(2):136–52. Available from: <https://jurnalku.org/index.php/pengmasku/article/view/659>
- [54] Pratama RH, Qadri RA, Khabibi A. The "Nusantara" Cash-Waqf Model: Designing Alternative Scheme for Infrastructure Financing. *Al-Iqtishad: Jurnal Ilmu Ekonomi Syariah*. 2023 Jun 30;15(1):159–86.
- [55] Silkapianis AA, Khoirunnisa IRS, Qadri RA. Contextualizing Individual Taxpayers' Readiness To Move On (From Using Presumptive Tax Facility). *Ultimaccounting Jurnal Ilmu Akuntansi*. 2023;15(2):316–35.
- [56] Saunders M, Lewis P, Thornhill A. *Research Methods for Business Students*. Seventh. Pearson Education Ltd.; 2015. 1–768 p.
- [57] Wasantari PT, Qadri RA. The Garut Gate: COVID-19 Pandemic, Social Aid Turnmoil, and Government Warfare. *Ekombis Sains: Jurnal Ekonomi, Keuangan, dan Bisnis*. 2021;6(1):1–17.
- [58] Qadri RA, Fatmawati F. Storytelling Case Study: How to win a Tax Dispute Against Tax Authority? *Jurnal Pajak dan Keuangan Negara (PKN)* [Internet]. 2021 Mar 31;2(2):112–34. Available from: <https://jurnal.pknstan.ac.id/index.php/pkn/article/view/1118>
- [59] Qadri RA, Firmansyah A. the Polyvocality in Action: Embodying the Epiphany on Public Housing Conundrum. *Humanities & Social Sciences Reviews*. 2020;8(4):1396–417.
- [60] Hidayat RT, Qadri RA. Penyediaan Barang Milik Negara Berbasis Biaya Kepemilikan Total. *Jurnal Reformasi Administrasi: Jurnal Ilmiah untuk Mewujudkan Masyarakat Madani*. 2020;7(2):88–95.

Halaman ini sengaja dikosongkan