THE IMPLEMENTATION THEORY OF CONSERVATIVE ACCRUAL ACCOUNTING TO THE QUALITY OF ACCOUNTING INFORMATION SYSTEMS

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Abstract
This research study aimed to know the Implementation Theory of Conservative Accrual Accounting to the Quality of Accounting Information Systems which is influenced by several variables including the effect of information technology use, user expertise and the intensity of usage on the quality of accounting information and work motivation as the intervening variable. The population for this study is the financial management staff at several Regional Work Units in Medan, Indonesia. The sampling method used is Random selection methods. Data analysis using in this study is an analysis of Structural Equation Modeling. The results of this study showed that information technology use variable has a positive effect on the quality of accounting information, user expertise variable doesn’t have a positive effect on the quality of accounting information and intensity of usage variable have a positive effect on the quality of accounting information at regional work unit. The results show that indicated the successful implementation of the Theory of Conservative Accrual Accounting with the support of information technology, user expertise, using intensity and work motivation.

Keywords: Theory of Conservative Accrual Accounting, the quality of accounting information, information technology use, user expertise, Intensity of Use, Work motivation

I. INTRODUCTION
The local government is a public sector organization that manages government budgets with various policies and programs in the hope of generating as much benefits as possible for the society in the region. In the right decision making, accounting information is a primary consideration tool within a government agency [1]. Good accounting information is information that indicates the actual circumstances interpreted in the form of financial statements by following
applicable accounting standards. Accrual-based accounting system is a modern accounting system that is widely applied in developed countries. In countries joined to Government 20 (G20) as found in the following Table 1 as a follows:

Table 1. G20 Member Country

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>South Africa</td>
<td>55.380.210</td>
<td>$767.2 Billion</td>
</tr>
<tr>
<td>2</td>
<td>United States of America</td>
<td>329.256.465</td>
<td>$19.49 Billion</td>
</tr>
<tr>
<td>3</td>
<td>Saudi Arabia</td>
<td>33.091.113</td>
<td>$1.775 Trillion</td>
</tr>
<tr>
<td>4</td>
<td>Argentina</td>
<td>44.694.198</td>
<td>$922.1 Trillion</td>
</tr>
<tr>
<td>5</td>
<td>Australia</td>
<td>23.470.145</td>
<td>$1.248 Trillion</td>
</tr>
<tr>
<td>6</td>
<td>Brazil</td>
<td>208.846.892</td>
<td>$3.248 Trillion</td>
</tr>
<tr>
<td>7</td>
<td>United Kingdom</td>
<td>65.105.246</td>
<td>$2.925 Trillion</td>
</tr>
<tr>
<td>8</td>
<td>China</td>
<td>1.384.688.986</td>
<td>$23.21 Trillion</td>
</tr>
<tr>
<td>9</td>
<td>India</td>
<td>1.296.834.042</td>
<td>$9.474 Trillion</td>
</tr>
<tr>
<td>10</td>
<td>Indonesia</td>
<td>262.787.403</td>
<td>$3.25 Trillion</td>
</tr>
<tr>
<td>11</td>
<td>Italy</td>
<td>62.246.674</td>
<td>$2.317 Trillion</td>
</tr>
<tr>
<td>12</td>
<td>Japan</td>
<td>126.168.156</td>
<td>$5.443 Trillion</td>
</tr>
<tr>
<td>13</td>
<td>Germany</td>
<td>80.457.737</td>
<td>$4.199 Trillion</td>
</tr>
<tr>
<td>14</td>
<td>Canada</td>
<td>35.881.659</td>
<td>$1.774 Trillion</td>
</tr>
<tr>
<td>15</td>
<td>South Korea</td>
<td>51.418.097</td>
<td>$2.035 Trillion</td>
</tr>
<tr>
<td>16</td>
<td>Mexico</td>
<td>125.959.205</td>
<td>$2.463 Trillion</td>
</tr>
<tr>
<td>17</td>
<td>France</td>
<td>67.364.357</td>
<td>$2.856 Trillion</td>
</tr>
<tr>
<td>18</td>
<td>Russia</td>
<td>142.122.776</td>
<td>$4.016 Trillion</td>
</tr>
<tr>
<td>19</td>
<td>Turkey</td>
<td>81.257.239</td>
<td>$2.186 Trillion</td>
</tr>
<tr>
<td>20</td>
<td>European Union</td>
<td>516.195.432</td>
<td>$20.85 Trillion</td>
</tr>
</tbody>
</table>

Based on Table 1 countries joined in the G20 [2] group at the 13th meeting on November 30, 2018 to December 1, 2018 in Buenos Aires, Argentina, evaluating the implementation of the Accrual Based Accounting System that has been implemented. Some of the reasons for the G20 countries to apply Accrual Based Accounting are to provide greater benefits for the government, the public as users of financial statements and for the development of the accounting profession compared to cash-based accounting. Benefits for the government include providing more transparent information about government costs and improving the quality of decision making within the government by using expanded information, not just cash-based information. The following in the Table 2 are some reasons for using Accrual Accounting versus Cash Base Accounting Systems [3] as a follows:

Table 2. Reasons for applying Accrual and Cash Accounting Systems

<table>
<thead>
<tr>
<th>No</th>
<th>Reasons for applying Accrual Accounting Systems</th>
<th>Reasons for applying Cash Accounting Systems</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Cash Basis does not produce accurate information on Debts and Receivables</td>
<td>Easy to apply and learn and there is no special expertise in accounting</td>
</tr>
<tr>
<td>2</td>
<td>Accrual Accounting, provides sufficient information about full cost operating, so that it supports decision making.</td>
<td>Easy to apply for budget control by only comparing Budget vs. Actual Budget</td>
</tr>
<tr>
<td>3</td>
<td>Accrual Accounting presents up-to-date information on the position of assets and liabilities</td>
<td>Easily verified and understood</td>
</tr>
<tr>
<td>4</td>
<td>Accrual Accounting presents complete information on loans that are written off and reduces net worth</td>
<td>In accordance with legal rules in many countries</td>
</tr>
</tbody>
</table>

Based on the Table 2 there are many benefits obtained from the application of Accrual Accounting. But based on certain cases such as in the Mongolian country that tried Accrual Base Accounting but it has not been successful. Benefits for the public using financial statements, among others, if financial statements presented on an accrual basis allow report users to assess the accountability of management of all resources by an entity, assess performance, financial position and cash flow of an entity and make decisions regarding the provision of resources, or do business with a government entity. The application of accrual-based accounting requires reliable resources in the field of accounting, therefore the development of aspects of human resources in the field of accounting is needed. Implementation of accrual basis accounting requires several requirements, among others, Accounting Systems, user expertise, user intensity can improve the quality of accounting information needed. All of these factors can improve the quality of the system if accompanied by strong motivation to implement the accrual basis accounting.

In public sector agencies or organizations, local government accounting information is reflected in the Local Government Financial Statements. In this case, the Government should be able to present quality accounting information in accordance with Government Regulation No. 71 of 2010 on Government Accounting Standards (SAP) Republic of Indonesia [4] which explains that quality accounting information that meets the
characteristics; Relevant, reliable, comparable, and understandable. However, the phenomenon that occurs in the field does not match the explanation. Based on the 2016 Audit Report by the Audit Board of Republic of Indonesia explains that Medan received a Qualified opinion on the 2016 financial statements.

This is due to the financial irregularities occurring in certain Regional Work Units Local Government Work there is a delay in submitting financial files from Medan City Government to Audit Board where the City Government has just provided 2016 financial report to Audit Board on May 10, 2017, while according to Ministry of Home Affairs the file should have been received at the latest by Audit Board by March 2017. The delay in submitting the financial statements is one indication that the quality of the information presented is not good, as it is not presented in time. According [5] Quality information is the level where a data that has been processed by the information system to have meaning for its users, which can be a fact and a useful value and in-time presentation. The development of information systems used will produce better information and will provide various facilities on the activities of government agencies in order to improve the quality of accounting information.

Information system that has been widely used by government agencies is the Computer Based Information System. A computer-based information system is a collection of various hardware and software that turns data into information that can provide benefits to its users [6]. The existence of information technology will further improve the services provided by government agencies. Information technology used must be up-to-date technology for the information produced more appropriate.

To produce quality accounting information with information technology, it takes human intervention to control the system. In this case it takes people who are experts in the field of information systems that understand and can operate properly a system so as to generate accounting information that can be used for decision making in order to improve government performance. In addition to technology users who are experts in the field, the intensity of usage can be one of the factors that influence to whether or not the quality of accounting information generated by an information system [7]. The more often users use information technology, the possibility of error can be minimized. Users can find out immediately if an error occurs and it also can be fixed immediately. Thus, the resulting information will be better.

The principle of conservatism as the difference in verifiability requested for recognition of profit compared to loss. The accounting conservatism arises from incentives related to contract costs, litigation, taxes, and politics that are beneficial for companies to reduce agency costs and reduce excessive payments to parties such as managers, shareholders, courts and the government. In addition, conservatism also causes an understatement of earnings in the current period which can lead to overstatement of earnings in subsequent periods, as a result of inflation on costs in that period.

Accounting information is the output generated by an accounting information system. This accounting information will be used in decision making. The decision is an economic decision that is used to determine the choice in deciding what action will be taken later. Financial Report is one of accounting information generated by a system, in this case the financial statements presented by government agencies [8]. Given the importance of the benefits of accounting information presented in the financial statements of Local Government Work Unit, the accounting information generated an information system must be quality.

Information technology other than as computer technology (hardware and software) to process and store information also serves as a communication technology for information dissemination [9]. Computers as one of components of information technology is a tool that can multiply the capabilities owned and the computer can also do something that humans may not be able to do.

Users are people who operate or use information technology to produce output in the form of information that will be useful for information users [10]. An information system is said to be successful and qualified when the system can provide information services and produce quality information as well. Quality information should meet the qualitative characteristics of accounting information [11] & [12]. Expertise is a combination of knowledge gained from the education, training and experience of a person in a particular field.

The intensity of use in computer technology can be defined as the size or extent of the use of computer technology to generate information. In this research the intensity of use is how often users in Local Government Work Unit using applications in computer technology to present
accounting information in the form of financial statements of Local Government Work Unit [13] & [14]. The ease with which technological developments have been described before, makes computer technology usable at any time by the user. This can increase the intensity of computer use.

The presentation of accounting information must be timely, complete, relevant, reliable and comparable. This is in accordance with the qualitative characteristics of accounting information in SAP. To meet these characteristics required adequate resources, one of which is information technology. Quality accounting information can meet its qualitative characteristics if the presentation process using information technology. As stated in [15], the result that the use of information technology has a significant positive influence on the quality of accounting information.

The use of information technology should be supported by users who are experts in the field of information technology, especially computer technology. With the existence of users who have understood the ins and outs of the use of computer technology, the work will be easier to do. Thus the accounting information presented is also better because it is done by people who are experts in their field.

When a person is working with the demands of time, the intensity of work will be higher along with the closer the deadline for completion of work. For a computer technology user, this will result in the increasing of intensity of computer use in completing the financial statements. The influence between the quality of accounting information and the intensity of its use is shown in [16].

II. MATERIALS AND METHODS

A. Type of Research
This type of research is quantitative research. Quantitative research emphasizes on the testing of theories through measurement of numerical research variables and performs analysis with statistical procedures.

B. Population and Sample
For descriptive quantitative research, an acceptable sample size is 10% of the population which is considered to be in a very minimal amount and a smaller population at least requires a sample of 20% of the population. Since the number of Local Government Work Unit in Indonesia is 33, the Local Government Work Unit used as sample in this research is 20% x 33 which is 8 Local Government Work Unit with simple random sampling process is done by draw. Next, the second step is to determine the number of research respondents through census all financial staff who use information technology on 8 Local Government Work Unit selected will be made to 80 respondents.

C. Types and Data Sources
The type of data in this research was subject data. Subject data is a type of research data in the form of opinion, attitude, experience or characteristics of a group or someone who becomes the subject of research. Data source in this research was primary data. Primary data is data directly obtained from the field through the dissemination of questionnaires to respondents. The data in this research were analyzed quantitatively through SEM.

D. Validity Test
Validity test is done with the purpose of knowing the accuracy of the questionnaire. The reliability of the questionnaire means that the questionnaire is able to measure what should be measured.

E. Paper format
Reliability Test
Statistical Testing of Cronbach Alpha instruments are said to reliably measure variables when having an alpha value greater than 0.60.

F. Normality Test
The normality testing of the data in this study uses a Skewness value test. Univariate normality in multivariate is evaluated by looking at the critical ratio of Kurtosis and Skewnes in the intervals of -2.58 to 2.58 so it can be concluded that the data is normally distributed.

G. Outliers Test
A multivariate outlier evaluation is conducted to anticipate the possibility of an outlier after the data is combined. Multivariate outlier test was done with mahalanobis distance at p <0.005.

H. Multicollinearity Test
To detect the presence or absence of multicollinearity in the regression model can be done by analyzing the correlation matrix of the independent variables. If the inter-independent variables have a fairly high correlation (generally above 0.90), then this is an indication of the existence of multicollinearity.
I. Hypothesis Testing
Hypothesis testing is conducted to determine the effect of whether or not the relationship between independent variables and the dependent variable. The hypothesis is accepted if the probability (P) < 0.05. Hypothesis testing is done to determine the influence of relationship between independent variables and the dependent variable. The hypothesis is accepted if the probability (P) value < 0.05.

III. RESULTS AND ANALYSIS
A. Descriptive Data and Respondents
From the collection of distributed questionnaires, there are 66 (82.5%) questionnaires received back by the researchers of the total sample of 80 respondents with the following description of total respondents.

B. Validity Test
The results of testing the validity of the data for all the questions on the variable quality of accounting information, use of information technology, user expertise, and intensity of usage have r_{count} > r_{table}, where r_{table} is 0.204. So it can be concluded that each question in this research variable is declared valid.

The result of data validity test for all items of question on variable of quality of accounting information, use of information technology, user expertise, and intensity of use have r_{count} > r_{table}, where r_{table} equals to 0.204. So it can be concluded that each question in this research variable declared valid.

C. Reliability Test
Based on the following Table 3 it can be seen that all variables in this research is reliable. This is evidenced by the value of Cronbach Alpha > 0.60.

Table 3. The Reliability Test
<table>
<thead>
<tr>
<th>Variable</th>
<th>Cronbach’s Alpha</th>
<th>Decision</th>
</tr>
</thead>
<tbody>
<tr>
<td>Use of Information Technology (X1)</td>
<td>0.870</td>
<td>Reliable</td>
</tr>
<tr>
<td>User Expertise (X2)</td>
<td>0.926</td>
<td>Reliable</td>
</tr>
<tr>
<td>Intensity of Use (X3)</td>
<td>0.641</td>
<td>Reliable</td>
</tr>
<tr>
<td>Quality of Accounting Information (Y)</td>
<td>0.903</td>
<td>Reliable</td>
</tr>
</tbody>
</table>

D. Full Model Test of Goodness of Fit of SEM
Evaluation conducted in this research, among others, is to test the unidimensionality of each construct with confirmatory factor analysis to test its conformity with the goodness of fit index.

![Figure 1. Result of Full Model Test of Structural Equation Modeling (SEM)](image)

From the Figure 1 above the value of Goodness of Fit from full model of SEM can be seen in Table 3 result of measurement below:

Table 3. Full Model Test of Goodness of Fit of SEM
<table>
<thead>
<tr>
<th>Goodness of Index</th>
<th>Cut-off Value</th>
<th>Model Result</th>
<th>Decision</th>
</tr>
</thead>
<tbody>
<tr>
<td>Chi Square</td>
<td>Expected to be small</td>
<td>228,748</td>
<td>Good</td>
</tr>
<tr>
<td>Probability</td>
<td>≥ 0.05</td>
<td>0.233</td>
<td>Good</td>
</tr>
<tr>
<td>RMSEA</td>
<td>≤ 0.08</td>
<td>0.055</td>
<td>Good</td>
</tr>
<tr>
<td>GFI</td>
<td>≥ 0.90</td>
<td>0.915</td>
<td>Good</td>
</tr>
<tr>
<td>AGFI</td>
<td>≥ 0.90</td>
<td>0.891</td>
<td>Marginal</td>
</tr>
<tr>
<td>CMIN/DF</td>
<td>≤ 2</td>
<td>1.787</td>
<td>Good</td>
</tr>
<tr>
<td>TLI</td>
<td>≥ 0.95</td>
<td>0.988</td>
<td>Good</td>
</tr>
<tr>
<td>CFI</td>
<td>≥ 0.95</td>
<td>0.990</td>
<td>Good</td>
</tr>
</tbody>
</table>

According to the above Table 3, the Conformity test of the model can be well received and it can be concluded that the structure of modeling analysis can be done. The data used in this research were normally distributed so that the data in this research can be analyzed using SEM. The results of correlation calculations showed that there is no Multicollinearity between independent variables in the regression model.

E. Hypothesis testing
H1 : The use of Information Technology influences the Quality of Accounting Information
Based on the data from the results of processing can be concluded that H1 in this research is acceptable.

H2 : User Expertise influences Accounting Information Quality
Based on the data from the results of data processing it is known that the value of p (probability) is 0.514. These results do not meet the requirements of less than 0.05 so it can be concluded that H2 in this research can be rejected.
**H₃ : Intensity of Use influences the Quality of Accounting Information**

Based on the data from the results of data processing it is known that the value of \( p \) (probability) is 0.001. The results are eligible at less than 0.05 so H₃ in this research is acceptable.

**IV. DISCUSSION**

**A. Influence of Information Technology Use on Accounting Information Quality**

The results of this research indicate that there is a positive influence between the use of information technology and the quality of accounting information. In accordance with the results of collecting the questionnaire it indicates that the entire financial sub-section has enough computers to perform the task. There are several other things that indicate the use of technology that has been optimal, which is the process of accounting from the beginning of the transaction until the making of financial statements that are entirely done by computerization. This research is in line with the results of research [17], [18], [19] & [20] which shows there is an influence between the use of information technology and the quality of accounting information.

**B. The Influence of User Expertise on Accounting Information Quality**

The results of this research indicate there is no influence between the expertise of information technology users on the quality of accounting information. In fact, based on the results of questionnaires, program operators in Local Government Work Unit sampled in this research are not entirely educational backgrounds in information technology and have not followed much in information technology training. This happens because Local Government application program training has not been done. The results of this research are in line with [21], [22], [23], [24], [25], [26], [27] & [28] study showing that the user expertise is not a factor which influences accounting information.

**C. The Influence of Intensity of Use on Accounting Information Quality**

The results of this study indicate that there is an influence between the intensity of usage on the quality of accounting information. This happens because when making financial statements, respondents almost completely use the application program. The research data reflects that the intensity of usage affects the quality of accounting information produced considering the respondent's answer that the accounting information produced has met its qualitative characteristics. This study supports the results of [29], [30], [31] & [32] study which shows a relationship between the quality of accounting information and the intensity of its use.

The research data reflect that the intensity of use influences the quality of accounting information generated based on respondents' answers that accounting information generated already meets the qualitative characteristics. This research supports the results of [33], [34], [35], [36], [37], [38], [39], [40], [41] & [42] research which shows the relationship between the quality of accounting information and the intensity of its use.

**V. CONCLUSION**

1. The use of information technology positively influences the quality of accounting information.
2. Expertise of information technology users do not influence on the quality of accounting information.
3. Intensity of the use of information technology positively influences the quality of accounting information.
4. The successful implementation of the Theory of Conservative Accrual Accounting with the support of information technology, user expertise, using intensity and work motivation.

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