
Accounting Polices, Changes in Accounting Polices, Errors, Changes in Estimates Accounting and Accounting and Operations Discontinued by Tapin District Government

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Abstract:

This study examines the implementation of accounting policies, policy changes, error corrections, changes in estimates, as well as the accounting treatment of discontinued operations in the Tapin Regency Government. Based on PP No. 71/2010 on SAP, this study analyzes how accrual-based accounting shapes local financial reporting practices through a qualitative literature review approach that includes regulations, audit reports, and academic studies. Results show that Tapin has generally implemented SAP consistently since the adoption of accrual accounting in 2015. However, challenges remain in asset classification, effectiveness of internal controls, and accuracy of accounting estimates. Error correction is still affected by limited technical capacity, while policy changes require retrospective application to maintain comparability. Reporting discontinued operations improves transparency, but also reflects the region's vulnerability to sectoral shocks. Overall, this study emphasizes the importance of strengthening internal controls, digital integration, improving HR competencies, and better disclosure practices to support accountable and transparent local financial governance.

Keywords: *Financial statements, Accounting Policies, Changes in Policies, Estimates, Discontinued Operations.*

Abstrak :

Penelitian ini mengkaji implementasi kebijakan akuntansi, perubahan kebijakan, koreksi kesalahan, perubahan estimasi, serta perlakuan akuntansi atas operasi yang dibentakan di Pemerintah Kabupaten Tapin. Berdasarkan PP No. 71 Tahun 2010 tentang SAP, studi ini menganalisis bagaimana akuntansi berbasis akrual membentuk praktik pelaporan keuangan daerah melalui pendekatan tinjauan literatur kualitatif yang mencakup regulasi, laporan audit, dan kajian akademik. Hasil menunjukkan bahwa Tapin umumnya telah menerapkan SAP secara konsisten sejak adopsi akuntansi akrual pada 2015. Meski demikian, tantangan tetap muncul dalam klasifikasi aset, efektivitas pengendalian internal, dan ketepatan estimasi akuntansi. Koreksi kesalahan masih dipengaruhi keterbatasan kapasitas teknis, sedangkan perubahan kebijakan menuntut penerapan retrospektif untuk menjaga keterbandingan. Pelaporan operasi yang dibentakan meningkatkan transparansi, namun juga mencerminkan kerentanan daerah terhadap guncangan sektoral. Secara keseluruhan, penelitian ini menegaskan pentingnya penguatan pengendalian internal, integrasi digital, peningkatan kompetensi SDM, dan praktik pengungkapan yang lebih baik guna mendukung tata kelola keuangan daerah yang akuntabel dan transparan.

Kata Kunci: *Laporan keuangan, Kebijakan akuntansi, Perubahan kebijakan, Perkiraan, Operasi yang dibentakan,*

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INTRODUCTION

Government Regulation (PP) No. 71 of 2010 mandates the use of accrual-based Government Accounting Standards (SAP) for all governmental entities in Indonesia, aiming to improve the transparency, accountability, and comparability of public financial reporting. However, many regional governments continue to struggle with the consistent implementation of these standards. Common challenges include inconsistent application of accounting policies, inaccurate estimation procedures, repeated correction of material errors, incomplete asset records, and weaknesses in reporting discontinued operations. Audit findings from BPK also indicate that numerous local governments still fail to comply fully with SAP requirements. These challenges are particularly evident in resource-dependent regions such as Tapin Regency, where the economic structure, dominated by extractive activities, increases the likelihood of asset misclassification, uncertainty in depreciation estimates, and risks associated with discontinued operations as highlighted by Bandy (2023). This context underscores the urgency of examining SAP implementation in Tapin Regency.

Several studies have addressed the difficulties in implementing accrual-based accounting within the public sector. Jones and Pendlebury (2013) argue that limited technical capacity and institutional readiness often hinder the transition to accrual accounting. Eveline (2016) similarly identifies issues such as incomplete asset administration, manual-entry errors, weak internal controls, and inaccurate estimation processes within local government financial reports in Indonesia. More recent research by Sitanggang et al. (2025) demonstrates that regional governments continue to face barriers related to human-resource competence, fragmented information systems, and inconsistent policy application across SKPDs, while emphasizes the need for innovation in asset management and digital integration. Although these studies provide important insights, existing research predominantly focuses on provincial governments or national institutions. Academic studies examining SAP implementation in smaller, resource-dependent districts like Tapin remain scarce, indicating a significant gap in the current literature.

Drawing from regulatory requirements and empirical findings, this study argues that the implementation of accrual-based SAP in Tapin Regency presents a set of challenges distinct from those experienced by better-resourced regions. Tapin's dependence on extractive economic activities heightens its vulnerability to asset misclassification, uncertainty in estimating useful lives and asset values, and a greater probability of discontinued operations all of which are directly connected to the SAP components governing accounting policies, changes in policies, error corrections, changes in accounting estimates, and discontinued operations reporting. Additionally, BPK audit reports reveal recurring issues related to asset management and inconsistent financial reporting practices. Therefore, the central thesis of this study is that the successful implementation of SAP is influenced not only by national regulations such as PP No. 71/2010, PP No. 27/2014, Ministry of Home Affairs Regulation No. 64/2013, and Ministry of Home Affairs Regulation No. 19/2016, but also by local institutional capacity, information-system integration, and policy consistency across government units at the district level.

This study aims to analyze the implementation of the five core components of SAP in the Tapin District Government, namely: (1) accounting policies, (2) changes in accounting policies, (3) corrections of accounting errors, (4) changes in accounting estimates, and (5) reporting of discontinued operations. The goal is to assess how these components contribute to the reliability, transparency, and accountability of Tapin's regional financial reporting. The research employs a literature-based approach using national regulatory frameworks including PP No. 71/2010, PP No. 27/2014, Ministry of Home Affairs Regulation No. 64/2013, Ministry of Home Affairs Regulation No. 19/2016, Ministry of Home Affairs Regulation No. 13/2006, and Tapin District Regulation (Perda) No. 5/2015 combined with analysis of BPK audit documents and previous studies (Jones

& Pendlebury, 2013; Eveline, 2016; Sitanggang et al., 2025; Bandy, 2023). This approach allows for an in-depth evaluation of the gaps between regulatory expectations and actual financial-reporting practices in Tapin Regency.

RESEARCH METHODOLOGY

This study applies a qualitative literature review approach to examine the implementation of Government Accounting Standards (SAP) in Tapin Regency. The analysis draws on secondary sources, including government regulations, SAP guidelines, BPK audit reports, regional financial documents, and academic studies related to accounting policies, policy changes, error corrections, accounting estimates, and discontinued operations. The review process consists of three steps: selecting literature that aligns with Indonesia's public-sector accounting framework, extracting key regulatory and empirical insights, and integrating findings to formulate conclusions. Only sources published after the adoption of accrual-based SAP in 2014 were included to ensure relevance.

Data are analyzed using two methods. First, document analysis is conducted on regulations such as PP 71/2010, PP 27/2014, Permendagri 64/2013, Permendagri 19/2016, Perda 5/2015, and BPK audit findings to assess the consistency between SAP requirements and actual practices in Tapin Regency. Second, a structured literature synthesis is used to compare academic perspectives on policy changes, error correction, and estimation adjustments within the public sector and IPSAS frameworks. Findings are thematically coded into categories such as policy adoption, internal control capacity, error patterns, estimation practices, and disclosure quality. Triangulation across regulations, empirical studies, and audit evidence is applied to strengthen the validity of the analysis.

DISCUSSION

The examination of Tapin District Government's audited financial statements reveals a generally high level of conformity with accrual-based Government Accounting Standards (SAP) as prescribed in PP No. 71/2010 (Government of Indonesia, 2010). Fixed assets increased from Rp2.37 trillion in 2022 to Rp2.69 trillion in 2023 (Badan Keuangan dan Aset Daerah Kabupaten Tapin, 2024), indicating improvements in asset recognition and reporting consistency. The attainment of an Unqualified Opinion (WTP) for FY 2022 (ANTARA News, 2025) further substantiates the district's adherence to SAP-compliant accounting policies. Nevertheless, the depth of disclosures—particularly regarding environmental liabilities and complex asset categories—remains constrained by technical and institutional capacity, a challenge commonly observed in resource-dependent subnational governments.

Changes in Accounting Policies

Policy adjustments undertaken by Tapin District Government including refinements to capitalization thresholds, classification procedures, and accrual-based treatments are aligned with the regulatory framework of PP No. 71/2010 and Permendagri No. 64/2013 (Kementerian Dalam Negeri, 2013). The district's 2025 training programs on SAP-related treatments, including investment property accounting (JDIH Kabupaten Tapin, 2025), demonstrate ongoing institutional efforts to strengthen compliance. While official documentation does not specify the magnitude of retrospective applications or restatements, the continuity of WTP audit opinions (ANTARA News, 2025) suggests that policy changes were implemented in accordance with SAP's retrospective requirements. In interpretive terms, this trajectory is consistent with IPSAS (2019), which emphasizes retrospective implementation as a mechanism to preserve comparability and analytical coherence.

Errors in Accounting

Although publicly available financial summaries do not disclose numerical details regarding accounting errors, the persistent achievement of Unqualified Opinions implies that any material misstatements were appropriately corrected before audit finalization (ANTARA News, 2025). Existing scholarship on Indonesian local governments identifies recurring issues such as asset misclassification, incomplete registries, and manual input errors (Eveline, 2016). Internal control enhancements reported by Tapin (Badan Keuangan dan Aset Daerah Kabupaten Tapin, 2024) indicate progress in addressing these systemic vulnerabilities. However, the district's continued reliance on partially manual processes and siloed data environments suggests that error risks remain non-negligible. Assertions in secondary narratives—such as significant reductions in error frequency require validation through BPK's national audit summaries to ensure empirical grounding

non-recurring error (an error that is expected not to occur again)

This type of error affects the cash position as well as transactions not corrected in the relevant account during the current period, whether in LRA revenue accounts, expenditure, LO revenue, or expenses

Lo and Balance sheets Journal

There was a return of employee purchases last year due to a miscalculation of the salary amount. As shown in Table 1, Table 2, Table 3, and Table 4 below.

Table 1. Balance sheets and Lo journal

Date	Proof Num	Code Rek	Item	Debet	Credit
xxx	xxx	9.1.1.xx.xx	Government Employee expenses- Lo	xxx	
		3.1.3.01.01	Expenditure cash-RK PPKD		xxx

Table 2. Journal LRA

Date	Proof Num	Code Rek	Item	Debet	Credit
xxx	xxx	5.1.1.xx.xx	Employees expenses-LRA	xxx	
			Balance change SAL		xxx

So, The improvements become

Table 3. Balance sheets and Lo journal

Date	Proof Num	Code rek	Item	Debet	Credit
xxx	xxx	1.1.1.01.01	Cash account on The local Government	xxx	
		4.3.1.01.01	Equity		xxx

Table 4. Journal LRA

Date	Proof Num	Code rek	Item	Debet	Credit
xxx	xxx	0.0.0.00.00	Balance changes-SAL	xxx	
		0.2.1.00.00	Surplus/Deficit LRA		xxx

Recurring errors

It is expected that errors that usually occur in chosen transaction types are likely to occur again (PSAP Par 10). Although, such errors have no need to be corrected, a record of the refund of excess revenue should be made at the time of cash disbursement by reducing the relevant LRA or related revenue Lo (PSAP Par 10).

Example: Tax revenue collection in March, assuming budget implementation follows BAS account code (Permendagri No.64 tahun 2013), As shown in Table 5, Table 6, Table 7, and Table 8 below..

Table 5. Tax revenue collection in March

Date	Proof Num	Code rek	Item	Debet	Credit
March		1.1.1.02.01	Cash in regional cash	xxx.xxx	
		8.1.1.06.01	Tax		xxx.xxx

Table 6. LRA

Date	Proof Num	Code rek	Item	Debet	Credit
March		0.0.0.00.00	SAL Changes	xxx	
		4.1.1.06.01	Tax-LRa		xxx

Table 7. Journal LRA

The assumption of budget implementation follows the budget accounts codes (Permendagri No.64 tahun 2013)

Date	Proof Num	Code Rek	Item	Debet	Credit
March		0.0.0.00.00	SAL changes	Xxx	
			Tax-LRA		xxx

Table 8. Tax revenue collection in April

In April, There was an overpayment of Bxx on taxed received, assuming that budget execution follows the BAS account code (Permendagri No.64 tahun 2013)

Date	Proof Num	Code rek	Items	Debet	Credit
xxx	4.1.1.06.01		Tax-LRA	Bxx	
	0.0.0.00.00		Changes SAL		Bxx

Changes in Accounting Estimates

Adjustments to asset useful lives, depreciation methodologies, and asset remeasurement disclosed in Tapin's financial statements (Badan Keuangan dan Aset Daerah Kabupaten Tapin, 2024) are consistent with the requirements outlined in PP No. 27/2014 (Government of Indonesia, 2014). Although the financial summaries do not present the quantitative implications of these revisions, the upward movement in fixed-asset balances between 2022 and 2023 suggests revaluation activities and estimation refinements aligned with accrual-based reporting. From an analytical standpoint, estimation changes in a resource-dependent region such as Tapin may reflect exposure to commodity price volatility, asset degradation rates, and operational uncertainties. Any numerical claims related to surplus changes or projection accuracy require formal verification from APBD/RKA documents; nonetheless, the conceptual linkage between improved estimation practices and enhanced fiscal resilience remains well supported in the literature.

Accounting for Discontinued Operations

The district's treatment of the 2018 discontinued mining operation illustrates appropriate compliance with SAP and IFRS 5 principles concerning the separate presentation of discontinued operations. The recognition of a Rp30 billion loss separately from continuing operations prevented

distortion of performance indicators and aligns with findings in the Journal of Regional Economics and Finance (2020). The temporary 5% decline in revenue further underscores the transitional impact of divestment activities. From a governance perspective, this separation enhances financial transparency and is consistent with oversight principles articulated in Law No. 23 of 2014 and PP No. 12/2019. Going forward, the incorporation of sensitivity analyses related to gains and losses from discontinued operations may strengthen disclosure quality and support more robust decision-making by both executive and legislative bodies

CONCLUSION

The analysis of SAP implementation in Tapin Regency demonstrates that the application of national accounting standards at the local government level is not merely a technical exercise but a broader institutional challenge. The effectiveness of accrual-based policies depends heavily on the capacity of regional institutions to interpret, internalize, and operationalize regulatory requirements in a consistent and accountable manner. Observed changes in accounting policies, the correction of accounting errors, and adjustments to accounting estimates illustrate an ongoing institutional learning process through which regional governments refine their financial management capabilities over time. Likewise, the proper accounting treatment of discontinued operations highlights the importance of distinguishing between continuing and non-continuing activities, particularly in resource-dependent regions where restructuring decisions may carry significant fiscal implications.

Overall, this study underscores that the successful implementation of SAP is shaped by the interaction of regulatory compliance, institutional capability, and contextual characteristics of local governance. Strengthening these dimensions requires sustained investment in digital system integration, improved human-resource competence, and enhanced risk-awareness across financial management functions. Future research should further investigate how regional variations in administrative capacity, economic structure, and governance culture influence the long-term effectiveness of SAP adoption.

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