

DAFTAR PUSTAKA

- Aggestam, Caroline. 2010. *A Project Management Perspective on The Adoption of Accrual-Based IPSAS*. *International Journal of Governmental Financial Management*. 49-66
- Azmi, H. Azrina dan Mohammed, Nafsiah. 2014. *Readiness of Malaysian Public Sector Employees in Moving Towards Accrual Accounting for Improve Accountability: The Case of Ministry of Education (MOE)*. *Social and Behavioral Sciences*, 164:106-111
- Bastian, Indra. 2006. *Akuntansi Sektor Publik: Suatu Pengantar*. Jakarta: Erlangga.
- Bungin, Burhan. 2008. *Penelitian Kualitatif: Komunikasi, Ekonomi, Kebijakan Publik, Ilmu Sosial Lainnya*. Jakarta: Kencana Prenada Media Grup.
- Christensen, Mark. 2002. *Accrual Accounting in The Public Sector: The Case of The New South Wales Government*. *Journal of Sage Publications*, 7(2):93-122
- Christensen, Mark. 2007. *What We Might Know (But Aren't Sure) About Public-Sector Accrual Accounting*. *Australian Accounting Review*, 17(1):51-65
- Christiaens, et al. 2010. *Impact of IPSAS on Reforming Governmental Financial Information Systems: A Comparative Study*. *International Review of Administrative Sciences*, 76(3):537-554
- Connolly, et al. 2006. *The Actual Implementation of Accruals Accounting: Caveats from a Case Within The UK Public Sector*, *Accounting, Auditing & Accountability Journal*, 19(2):272-290
- Danescu, et al. 2013. *Comparative Study on Accounting Models Cash and Accrual*. *Annales Universitatis Apulensis Series Oeconomica*, 15(2):424-431
- Halim, Abdul dan Kusufi, Syam. 2013. *Akuntansi Sektor Publik, Teori, Konsep, dan Aplikasi: Dari Anggaran Hingga Laporan Keuangan Dari Pemerintah Hingga Tempat Ibadah*. Jakarta: Salemba Empat.
- Harun, Harun. 2009. *Reformasi Akuntansi dan Manajemen Sektor Publik di Indonesia*. Jakarta: Salemba Empat.
- Hladika, et al. 2012. *Challenges in Management The Transition from Cash to Accrual Accounting in The Public Sector*. *Journal of University of Zagreb*:528-538
- Maxwell, A. Joseph. 2005. *Qualitative Research Methods: An Interactive Approach*. London:Sage Publications.
- Mohammadi, et al. 2012. *Implementation of Full Accrual Basis in Governmental Organizations, Case Study Shiraz University of Technology, Iran*. *Interdisciplinary Journal of Contemporary Research Business*, 4(2):287-298
- Nazir, Mohammad. 2003. *Metode Penelitian*. Jakarta: Ghalia Indonesia

- Republik Indonesia. *Peraturan Pemerintah Nomor 71 Tahun 2010 tentang Standar Akuntansi Pemerintahan Berbasis Akrual*. (online). Komite Standar Akuntansi Publik. http://www.ksap.org/pp%2071/PP_71_TAHUN_2010.pdf, diakses 7 Mei 2015
-
- . *Undang-Undang Nomor 14 Tahun 2008 tentang Keterbukaan Informasi Publik*. (online). Badan Kepegawaian Negara. <http://www.bkn.go.id/wp-content/uploads/2015/06/UU-Nomor-14-Tahun-2008.pdf>, diakses 12 Juli 2015
- Sousa, et al. 2013. *Accrual Basis Accounting in The Brazilian Public Sector: Emprical Research on The Usefulness of Accounting Information*. *Journal of Sage Publications*, 24(63):219-230
- Stefanescu, Aurelia dan Turlea, Eugeniu. 2011. *Accrual Accounting, Foundationfor The Financial Reporting into The Public Sector Entities*. *Annales Universitatis Apulensis Series Oeconomica*, 13(2):309-314
- Wahyuni, Sari. 2012. *Qualitative Research Methods: Theory and Practice*. Jakarta:Salemba Empat.
- Yin, Robert K. 2003. *Applications of Case Study Study Research*. London: Sage Publications.