

Institutional Innovation in development administration to respond the problems of transparency and accountability A case study of "Accounting Clinic" in Aceh Tamiang Regency, Indonesia

<b>Publons ID</b>	(not set)
<b>Wos ID</b>	WOS:000389405000065
<b>Doi</b>	
<b>Title</b>	Institutional Innovation in development administration to respond the problems of transparency and accountability A case study of "Accounting Clinic" in Aceh Tamiang Regency, Indonesia
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<b>Publish Date</b>	2016
<b>Journal Name</b>	PROCEEDINGS OF THE 2016 INTERNATIONAL CONFERENCE ON PUBLIC MANAGEMENT (ICPM 2016)
<b>Citation</b>	
<b>Abstract</b>	<p>One of the problems of development administration in developing countries is the transparency and accountability in the management of local development budgets. In Indonesia, the indication can be identified from the weak preparation and presentation of financial statements of local government. There are still many financial statements which do not fulfill the accounting standards of government. As a result, most of the district / city government did not obtain good results of the audit opinion from the Financial Auditor Board. To increase transparency and accountability in the management and financial area, Aceh Tamiang Regency in Aceh Province undertook an institutional innovation in the form of "Accounting Clinic" in 2013. The innovative approach to financial management in this new autonomous region facilitates three functions performed by the accounting clinic: (1) the implementation of accounting services and educational and mini training issues, (2) review of accounting policies and the district government accounting system, (3) the implementation of simulation preparation of financial statements; and (4) the implementation of the supervision and assistance in the preparation of financial statements. This case study explored the process of establishing institutional innovation in the form of accounting clinic and its success in obtaining unqualified audit opinion from the Financial Audit Board in 2015.</p>
<b>Publish Type</b>	Book in series
<b>Publish Year</b>	2016
<b>Page Begin</b>	245
<b>Page End</b>	247
<b>Issn</b>	2352-5428
<b>Eissn</b>	
<b>Url</b>	<a href="https://www.webofscience.com/wos/woscc/full-record/WOS:000389405000065">https://www.webofscience.com/wos/woscc/full-record/WOS:000389405000065</a>
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