

## **ABSTRACT**

*This study aims to evaluate the implementation of “Standar Akuntansi Pemerintahan” (SAP) accrual in the local government of Indonesia which some local government had applied for 2 years. Evaluation will be excellent step to do in order to achieved the goal of the implementation of the new system.*

*This study was conducted by comparing what content that supposed to be disclosed according to SAP accrual and what content that actually disclosed in the financial statementa. It also conducted a more in-depth exploration of each content that had not been appropriately disclosed.*

*The results showed that SAP accrual has not been fully implemented by local government. In addition, there is no significant increase on disclosure index between 2014 and 2015. There are also some locel government that experienced declining on the disclosure index in 2015.*

*Keywords : Evaluation, implementation, accounting system, SAP, local governments, accruals, cash towards accrual.*