ABSTRACT


Keywords : Government Regulation 71 of 2010, Accrual Basis, Public Service Board, SAP.

New public management an approach to public administration that applying the knowledge and experience gained in the world of business management and other disciplines to improve the efficiency, effectiveness of the performance of public services of a modern bureaucracy. In the implementation of accounting NPM have an important role one of which is the implementation of accrual accounting and performance-based budgeting. PP NO. 71 of 2010 which is the standard of accrual-based financial reports for government organizations one of which is the BLU. State Islamic University of Maulana Malik Ibrahim Malang has been determined to be a full BLU in 2008 by the finance minister at KMK No. 68 / KMK.05 / 2008.

This study used a qualitative approach with the primary data, which used the method of data collection with interviews and observations to the informant.

The results showed that the financial statements 2014 at UIN Maliki is in conformity with the PP 71 Year 2010 Towart Cash to Accrual. As for the 2015 financial reports have not been in conformity with the PP 71 in 2010 because of 2015 Financial Statements UIN Maliki was also still Towart Cash to Accrual because the standards must be declared for 2015 was Full Accrual. Constraints that were owned by UIN Maliki because there were no agreements between the KPPN and UIN Maliki Malang.