

**ANALYSIS OF FACTORS AFFECTING ACCRUAL BASED  
ACCOUNTING STANDARD IMPLEMENTATION**

(A Survey at SKPD in Sleman Local Government)

**ANALISIS FAKTOR-FAKTOR YANG MEMPENGARUHI IMPLEMENTASI STANDAR  
AKUNTANSI BERBASIS AKRUAL**

(Survei di SKPD di Pemerintah Daerah Sleman)



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