

## ABSTRACT

*This study aims to determine the effect of human resource, organizational commitment and information technology as a intervening variable to implementation of accrual based. This study used convinience sample method. The respondens were included employees who carry out financial administrative tasks and functions of SKPD in Sleman Regency who belong to the financial administration officers of the regional work unit (PPK-SKPD. The type of data used is primary data. The result for two independent variables which are human resource and organizational commitment show that have a negative effect on information technology, and organizational commitment as an intervening variable show that have a negative effect on implementation of accrual based. For human resource and information technology has a positive effect on implementation of accrual based.. The effect of human resource and organizational commitment with information technology as an intervening variable also show that have a negative effect on implementation of accrual based. The results of this study are expected to be used as a consideration to build a more effective implementation accrual based for public sector organizations.*

**Keywords:** *Human Resource, organizational commitment, information technology and implementation of accrual based.*