CHAPTER IV
RESEARCH FINDINGS AND ANALYSIS

A. **General Description of Research Object**

In this study, the data used are primary data obtained through the distribution of questionnaires throughout the SKPD or Dinas in the Sleman local government. Respondents of this study were determined with the consideration that the sample is the parties who can provide information relating to the implementation of accrual-based accounting systems in the Sleman local government environment.

Data collection was done by distributing questionnaires to staff / employees who work in finance and accounting. The questionnaire was distributed to the SKPD in the Sleman local government environment, and it consists of:

Table 4.1
List of SKPD in Sleman Local Government

No	Agency
1.	Sekretariat Daerah
2.	Sekretariat DPRD
3.	Inspektorat Kabupaten
4.	Dinas Pendidikan
5.	Dinas Kesehatan
6.	Dinas Pekerjaan Umum, Perumahan, Kawasan Pemukiman
7.	Dinas Pertanahan dan Tata Ruang
8.	Satuan Polisi Pamong Praja
9.	Dinas Sosial

No	Agency
10.	Dinas Tenaga Kerja
11.	Dinas Pemuda dan Olahraga
12.	Dinas Pemberdayaan Perempuan dan Perlindungan Anak, Pengendalian Penduduk dan Keluarga Berencana
13.	Dinas Pertanian, Pangan dan Perikanan
14.	Dinas Lingkungan Hidup
15.	Dinas Kependudukan dan Pencatatan Sipil
16.	Dinas Pemberdayaan Masyarakat dan Desa
17.	Dinas Perhubungan
18.	Dinas Komunikasi dan Informatika
19.	Dinas Koperasi, Usaha Kecil dan Menengah
20.	Dinas Penanaman Modal dan Pelayanan Perizinan Terpadu
21.	Dinas Kebudayaan
22.	Dinas Perpustakaan dan Kearsipan
23.	Dinas Pariwisata
24.	Dinas Perindustrian dan Perdagangan
25.	Dinas Pasar
26.	Badan Kepegawaian, Pendidikan dan Pelatihan
27.	Badan Perencanaan Pembangunan Daerah
28.	Badan Keuangan dan Aset Daerah
29.	Badan Kesatuan Bangsa dan Politik
30.	Badan Penanggulangan Bencana Daerah

Source: Local Regulation number 11, 2016 Sleman Local Government

The questionnaires returned were 82 questionnaires out of 90 questionnaires distributed. The questionnaire that could be further processed was 82 with a usable response rate of 91.1%. The following table depicts the questionnaire return rate:

Table 4.2
Questionnaire Return Rate

No	Information	Amount of Questionnaire
1	Questionnaire distributed	90
2	Returned questionnaire	82
3	Questionnaire that did not return	8
4	Questionnaire that can be processed	82
5	*Usable Respon Rate*	91,1%

Source : Primary Data, 2019

B. Analysis of Respondents Characteristics

The following is an overview of the characteristics of respondents observed in this study including gender and length of service. Respondent's positions in the SKPD consist of head of subdivision, treasurer, and finance staff.

1. Gender of Respondents

The following table compares the number of respondents based on the gender of the respondent.

Table 4.3
Respondents by Gender

Gender	Number	Percentage
Male	33	40,2%
Female	49	59,8%
Total	**82**	**100%**

Source: Primary Data, 2019

Based on table 4.3, it can be seen that from a total of 82 respondents that there were 33 respondents who were male (40.2%) and 49 respondents who were female (59.8%). However, the comparison of the number of respondents did not affect the

results of the study because the data were not used for calculations in this research.

2. Length of Service Respondent

The following is a table of the number of respondents agreement based on the tenure of the respondent.

Table 4.4
Respondent by Length of Service

Length of Service	Number	Percentage
0-5 Years	16	19,5%
6-10 Years	27	32,9%
11-15 Years	39	47,6%
Total	**82**	**100%**

Source: Primary Data, 2019

Table 4.4 shows that the number of respondents with 0-5 years of tenure is 16. Then, the number of respondents with 6-10 years of tenure is 27. Lastly, there are 39 respondents who belong to 11-15 years of tenure.

C. Instrument and Data Quality Test

1. Descriptive Statistics Test

Descriptive statistics test in this study presents a number of data from each research variables, namely human resource, organizational commitment, information technology and implementation of accrual based. The data include information related to the minimum value, maximum value, and standard deviation of each variables as shown by the following table:

Table 4.5
Result of Statistic Descriptive

	N	Minimum	Maximum	Mean	Std. Deviation
HUMAN RESOURCE	30	19,33	25,00	21,3670	1,46820
ORGANIZATIONAL COMMITMENT	30	22,67	28,50	25,3667	1,43927
INFORMATION TECHNOLOGY	30	18,00	24,50	20,5440	1,65682
IMPLEMENTATION OF ACRRUAL BASED	30	30,00	36,00	33,7790	1,59142
Valid N (listwise)	30				

Source: Output SPSS v.15, 2019

Table 4.5 highlights that are 30 sample used in this research. Descriptive statistics test results are used to describe or explain the number of answer given by respondents in each research variable. The explanation is as follows:

1. Human Resource has a minimum value of 19,33 , maximum value of 25 and mean of 21,3670 with 1,46820 as value of standard deviation with five questions as the number of questions. It means that the minimum value of the human resource is on a scale of 4 on the Likert scale and the maximum value is on a scale 5 on the Likert scale. On the other hand, the mean value of respondent's answer is on a scale of 4 on the Likert scale. In addition, it can be seen that there are relatively small data deviations seen from the standard deviation of 1,46820.

2. Organizational Commitment has a minimum value of 22,67 , maximum value of 28,50 and mean of 25,3667 with 1,43927 as

value of standard deviation with six questions as the number of questions. It means that the minimum value of the organizational commitment is on a scale of 4 on the Likert scale and the maximum value is on a scale 5 on the Likert scale. On the other hand, the mean value of respondent's answer is on a scale of 4 on the Likert scale. In addition, it can be seen that there are relatively small data deviations seen from the standard deviation of 1,43927.

3. Information Technology has a minimum value of 18, maximum value of 24,50 and mean of 20,5440 with 1,65682 as value of standard deviation with five questions as the number of questions. It means that the minimum value of the information technology is on a scale of 4 on the Likert scale and the maximum value is on a scale 5 on the Likert scale. On the other hand, the mean value of respondent's answer is on a scale of 4 on the Likert scale. In addition, it can be seen that there are relatively small data deviations seen from the standard deviation of 1,65682.

4. Implementation of Accrual Based has a minimum value of 30, maximum value of 36 and mean of 33,7790 with 1,59142 as value of standard deviation with eight questions as the number of questions. It means that the minimum value of the information technology is on a scale of 4 on the Likert scale

and the maximum value is on a scale 5 on the Likert scale. In contrast, the mean value of respondent's answer is on a scale of 4 on the Likert scale. In addition, it can be seen that there are relatively small data deviations seen from the standard deviation of 1,59142.

2. **Data Quality Testing**

a. **Validity Test**

Validity test is one of tests aimed at proving the extent to which a measuring instrument with a high degree of validity will be obtained. Validity test is procedure for ensuring whether the questionnaire that will be used to measure research variables is valid or not. The value of Pearson Correlation is > 0,05 or the value of Sig is < 0,05. The validity test is done by comparing the r count whose result should be greater than r table or r count is > r table at a significance level of 5% or 0,05. This study used two side test with (n) = 82 as number of respondents, r table N-2, then r table is 82-2 = 80 so the r table is 0,2172.

Table 4.6
Validity Test Results of Human Resource

Question Item	Pearson Correlation (r count)	r table	Explanation
HR.1	0,708	0,2172	VALID
HR.2	0,737	0,2172	VALID
HR.3	0,653	0,2172	VALID
HR.4	0,733	0,2172	VALID
HR.5	0,636	0,2172	VALID

Source: Output SPSS v.15, 2019

Based on the above table, the results show that human resource variable has 5 items of questions and every question has a

Pearson Correlation value greater than r table (0,2172). This means the data for

Human Resource variable is declared valid.

Table 4.7
Validity Test Results of Organizational Commitment

Question Item	Pearson Correlation (r count)	r table	Explanation
OC.1	0,520	0,2172	VALID
OC.2	0,574	0,2172	VALID
OC.3	0,756	0,2172	VALID
OC.4	0,739	0,2172	VALID
OC.5	0,719	0,2172	VALID
OC.6	0,761	0,2172	VALID

Source: Output SPSS v.15, 2019

Based on the table, the results show that organizational commitment

variable has 6 items of questions and every question has a Pearson Correlation

value greater than r table (0,2172). It means the data for organizational

commitment variable is declared valid.

Table 4.8
Validity Test Results of Information Technology

Question Item	Pearson Correlation (r count)	r table	Explanation
IT.1	0,869	0,2172	VALID
IT.2	0,706	0,2172	VALID
IT.3	0,685	0,2172	VALID
IT.4	0,630	0,2172	VALID
IT.5	0,869	0,2172	VALID

Source: Output SPSS v.15, 2019

Based on the table, the results show that information technology

variable has 5 items of questions and every question has a Pearson Correlation

value greater than r table (0,2172). It

means the data for information technology variable is declared valid.

Table 4.9
Validity Test Results of Implementation of Accrual Based

Question Item	Pearson Correlation (r count)	r table	Explanation
AB.1	0,576	0,2172	VALID
AB.2	0,658	0,2172	VALID
AB.3	0,670	0,2172	VALID
AB.4	0,525	0,2172	VALID
AB.5	0,659	0,2172	VALID
AB.6	0,609	0,2172	VALID
AB.7	0,656	0,2172	VALID
AB.8	0,629	0,2172	VALID

Source: Output SPSS v.15, 2019

Based on the table, the results show that implementation of accrual based variable has 8 items of questions and every question has a Pearson Correlation value greater than r table (0,2172). It means the data for implementation of accrual based variable is declared valid.

b. **Reliability Test**

The reliability test is used to determine the consistency of the measuring instrument, whether it can be relied on and remains consistent if the measurement is repeated. A questionnaire is said to be reliable if someone's answer to the question is consistent or stable from time to time. Reliability test is done with the Cronbach Alpha statistical test. It is said to be reliable if the Cronbach Aplha value is> 0,60. The following is a reliability table:

Table 4.10
Reliability Test Results

Variable	Cronbach's Alpha	Explanation
Human Resource	0,729	RELIABLE
Organizational Commitment	0,766	RELIABLE
Information Technology	0,810	RELIABLE
Implementation of Accrual Based	0,774	RELIABLE

The table concludes that the four variables above have reliable results because they have a Cronbach's alpha value greater than 0,60.

D. Classic Assumption Test

a. Normality Test

Normality Test is used to test whether the variable in a regression model has a normal distribution or an abnormal one. The normality test uses the Kolmogorov-Smirnov test with the Asymp value. Sig. (2-tailed) of the p-value of 0.05 as presented in the table 4.11. Based on the table, the data are considered as normally distributed. The following table presents normality test.

Table 4.11
Normality Test

		Unstandardized Residual
N		30
Normal Parameters(a,b)	Mean	,0000000
	Std. Deviation	1,01402367
Most Extreme Differences	Absolute	,090
	Positive	,090
	Negative	-,089
Kolmogorov-Smirnov Z		,495
Asymp. Sig. (2-tailed)		,967

Source: Output SPSS v.15, 2019

Table 4.11 shows that the Asymp.Sig (2-tailed) value is $0,967 > \alpha$ (0.05). Since the sig value is greater than alpha (0.05), it can be concluded that the data are normally distributed. It suggests that the next stage can be done.

b. **Multicollinearity Test**

Multicollinearity test is performed to determine whether there is a correlation between the independent variables in the regression model. The method is by looking at and comparing the value of VIF and tolerance value. If the value of VIF is more <10 and the tolerance value is> 0.1, it can then be said that this research does not occur experience multicollinearity problems (Ni'mah, 2018). Multicollinearity test results in this study for the regression

model 1 are shown in Table 4.12. Additionally, the regression model 2 is shown

in Table 4.13.

Table 4 12
Substructure 1 Multicollinearity Test Results

Independent Variable	Collinearity Statistic		Conclussion
	Tolerance Value	VIF	
Human Resource	0,532	1,879	Non Multicollinearity
Organizational Commitment	0,532	1,879	Non Multicollinearity

Source: Output SPSS v.15, 2019

Based on the results of the multicollinearity test presented in table 4.12,

it can be seen that Human Resource has a tolerance value of 0,532 > 0,1 and

VIF value of 1,879 < 10. In terms of the Organizational Commitment, the

tolerance value is 0,532 > 0,1 and VIF value of 1,879 < 10. The results conclude

that all independent variables have a tolerance value > 0,1 and VIF value < 10,

which means that the regression model in this study is free from

multicollinearity.

Table 4.13
Substructure 2 Multicollinearity Test Results

Independent Variable	Collinearity Statistic		Conclussion
	Tolerance Value	VIF	
Human Resource	0,519	1,926	Non Multicollinearity
Organizational Commitment	0,532	1,879	Non Multicollinearity
Information Technology	0,956	1,046	Non Multicollinearity

Source: Output SPSS v.15, 2019

Based on the results of the multicollinearity test presented in table 4.13, it can be seen that the Human Resource has a tolerance value of 0,519 > 0,1 and VIF value of 1,926 < 10. The organizational commitment has a tolerance value of 0,532 > 0,1 and VIF value of 1,879 < 10. The last intervening variable that is information technology has a tolerance value of 0,956 > 0,1 and VIF value of 1,046 < 10. The results depict that all independent and intervening variables have a tolerance value > 0,1 and VIF value < 10, which means that the regression model in this study is free from multicollinearity.

c. **Heteroscedasticity test**

Heteroscedasticity test is a classic assumption test that has the objective to see whether the data to be tested for regression occurs in variance and residual dissimilarities from one observation to another. If the data used in the regression test have similarities or variances, the data are affected by heteroscedasticity. The detection of the occurrence of heteroscedasticity can be seen through the Glejser test (Handayani, 2013). If the sig value is> 0.05, heteroscedasticity does not occur. The results of the heteroscedasticity test in this study are explained in Table 4.15 for the regression model 1. Then, the 4.16 table is intended for highlighting the regression model 2.

Table 4.14
Substructure 1 Heteroscedasticity Test Results

Variable	Sig value	Explanation
Human Resource	0,159	Non Heteroscedasticity
Organizational Commitment	0,756	Non Heteroscedasticity

Source: Output SPSS v.15, 2019

If the significance value of the independent variable from the Glejser test results is more than the significance of $\alpha = 0.05$, it can be concluded that the regression model is free from heteroscedasticity and vice versa. Based on table 4.14, the sig value of the two independent variables in this study is > 0,05. Human resource has sig value of 0,159 > 0,05 and organizational commitment has sig value of 0,756 > 0,05. Therefore, it can be concluded that the data are free from heteroscesdasticity.

Table 4.15
Substructure 2 Heteroscedasticity Test Results

Variable	Sig value	Explanation
Human Resource	0,327	Non Heteroscedasticity
Organizational Commitment	0,664	Non Heteroscedasticity
Information Technology	0,867	Non Heteroscedasticity

Source: Output SPSS v.15, 2019

Based on table 4.15, the sig value of the two independent variables in this study is > 0,05. Human resource has sig value of 0,327 > 0,05 , and organizational commitment has sig value of 0,664 > 0,05. Information technology has sig value of 0,867 >

0,05. Thus, it can be concluded that the data are free from heteroscesdasticity.

E. Hypothesis Testing

    1. Coeeficient Determination

    (Substructure 1)

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Table 4.16
Substructure 1 Coefficient Determination Test Result

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Model	R Square
Multiple Regression	0,044

Source: Output SPSS v.15, 2019

Table 4.16 shows the number of R Square of 0,044 , this means 4,4% of the information technology variable can be explained by 2 independent human resource and organizational commitment variables, while the rest (100% - 4,4% = 95,6%) is explained by other variables outside the research model.

(Substructure 2)

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Table 4 17
Substtructure 2 Coefficient Determination Test Result

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Model	R Square
Multiple Regression	0,594

Source: Output SPSS v.15, 2019

Table 4.17 shows the number of adjusted R Square is 0,594. This means that 59,4% of the implementation of accrual based can be explained by 3 independent variables, namely human resource, organizational commitment and information technology. On the other hand, the rest variables (100% - 59,4% = 40,6%) are explained by other variables outside the research model.

2. **Multiple Linear Regression Analysis**

(Substructure 1)

Table 4.18
Substructure 1 Multiple Regression Analysis Test Result

	Unstandarized Coefficient		Beta	Sig
	B	Std. Error		
(constant)	15,566	5,607		0,010
Human Resource	0,240	0,291	0,213	0,417
Organizational Commitment	-0,006	0,297	-0,005	0,984

Dependent Variable: Information Technology

Source: Output SPSS v.15, 2019

Based on the table above, the multiple linear regression equation obtained is as follows:

IT = 0,213HR + -0,005OC + ε

1. The regression coefficient of human resource is 0,213 and it can be said as positive. This shows that every increase in human resource by 1 means will cause an increase of information technology by 0,213.

2. The regression coefficient of organizational commitment is -0,005 and it can be said as negative. This shows that every increase in organizational commitment by 1 means will cause a decrease of information technology by -0,005.

(Substructure 2)

Table 4.19
Substrucutre 2 Multiple Regression Analysis Test Result

	Unstandarized Coefficient		Beta	Sig
	B	**Std. Error**		
(constant)	11,595	4,054		0,008
Human Resource	0,617	0,188	0,569	0,003
Organizational Commitment	0,110	0,189	0,100	0,566
Information Technology	0,302	0,123	0,315	0,021

Dependent Variable: Implementation of Accrual Based

Source: Output SPSS v.15, 2019

Based on the table above, obtained the multiple linear regression equation as follows:

AB= 0,569HR + 0,100OC + 0,315IT + ε

1. The regression coefficient of human resource is 0,569 and it can be said as positive. This implies that every increase in human resource by 1 will cause an increase implementation of accrual based measures by 0,569.

2. The regression coefficient of organizational commitment is 0,100 and it can be said as positive. This shows that every increase in organizational commitment by 1 will cause an increase in the implementation of accrual based measures by 0,100.

3. The regression coefficient of information technology is 0,315 and it can be said as positive. This shows that every increase in information technology by 1 will cause an increase implementation of accrual based measures by 0,315.

3. **T Test**

(Substructure 1)

The testing of the hypothesis for the first regression model in table 4.19 results the following:

1. **The effect of the quality of human resources on the usage information technology**

   Table 4.19 shows that human resource has a regression coefficient (Beta) which has a positive value of 0,213 with a significance value of 0,417 > alpha (0,05). It means that the independent variable of human resource does not affect the intervening variable of information technology. Thus, the first hypothesis (H1) is rejected.

2. **The effect of organizational commitment on the usage information technology**

   Table 4.19 highlights that organizational commitment has a regression coefficient (Beta) which has a negative value of -0,005 with a significance value of 0,984 > alpha (0.05). This means that the independent variable of organizational commitment does not affect the intervening variable of

information technology. Therefore, the first hypothesis (H2) is rejected. **(Substructure 2)**

The testing of the hypothesis for the first regression model in table 4.20 results the following:

1. **The effect of the quality of human resources on the perception of the implementation of accrual-based government accounting standards**

    Based on table 4.20, human resource has a regression coefficient (Beta) which has a positive value of 0,569 with a significance value of 0,003 < alpha (0.05). It means that the independent variable of human resruce affects the implementation of accrual based variable. Thus, the first hypothesis (H3) is accepted.

2. **The effect of organizational commitment on the perception of the implementation of accrual-based government accounting standards**

    Table 4.20 shows that organizational commitment has a regression coefficient (Beta) which has a positive value of 0,100 with a significance value of 0,566 > alpha (0.05). It means that the independent variable of organizational commitment does not affect the

implementation of accrual based variable. Thus, the first hypothesis (H4) is rejected.

3. **The effect of the usage information technology on the perception of the implementation of accrual-based government accounting standards**

Table 4.20 shows that information technology has a regression coefficient (Beta) which has a positive value of 0,315 with a significance value of 0,021 < alpha (0.05). It means that the intervening variable of information technology have effect the implementation of accrual based variable. Thus the first hypothesis (H5) is accepted.

4. **Path Analysis Test**
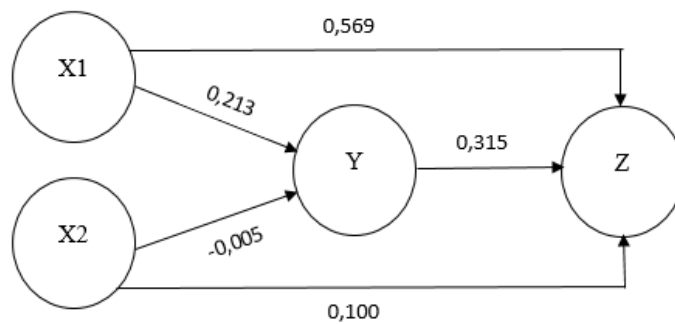
Figure 4.1
Path Analysis Test

Where:

X1 : Human Resource
X2 : Organizational Commitment
Y : Information Technology
Z : Implementation of Accrual Based

1. **The effect of the quality of human resources on the perception of the implementation of accrual-based SAP with the usage of information technology as an intervening variable**

    The comparison of indirect effects, namely the standardized coefficient of human resource to the information technology ($\rho1$) multiplied by the standardized coefficient of information technology to the implementation of accrual based ($\rho5$) is greater than the direct influence of human resource to the implementation of accrual based ($\rho3$). This can be written into ($\rho1 \times \rho5$) $\geq \rho3$ formula.

    As seen from table 4.20, the direct effect between human resources and the accrual-based application is obtained by 0,569. On the other hand, the indirect effect between human resources and accrual-based implementation through information technology is 0,067. This value is obtained from human resources and information technology. The afore said exploration can be seen in the following table.

Table 4.20

Multiplication of Indirect Effects H6

Variable	Human Resource	Information Technology	
Value	0,213	0,315	0,067

If the value of the indirect effect is greater than the direct effect, the hypothesis is then accepted. In hypothesis 6, the value of indirect effect is smaller than the direct effect (0.067 <0.569). In conclusion, hypothesis 6 is rejected.

2. **The effect of organizational commitment on the perception of the implementation of accrual-based SAP with the usage of information technology as an intervening variable**

The comparison of indirect effects, namely the standardized coefficient of organizational commitment to the information technology ($\rho2$) multiplied by the standardized coefficient of information technology to the implementation of accrual based ($\rho5$) is greater than the direct influence of organizational commitment to the implementation of accrual based ($\rho4$). It can then be written as $(\rho2 \times \rho5) \geq \rho4$.

Table 4.21 despicts that the direct effect between organizational commitment and the implementation of accrual based is obtained by 0,100. The indirect effect between organizational commitment and accrual-based implementation through information technology is 0,0016. This value is obtained from organizational commitment and information technology. The following table 4.21 gives information related to the indirect multiplication.

Table 4.21

Multiplication of Indirect Effect H7

Variable	Organizational Commitment	Information Technology	
Value	-0,005	0,315	0,0016

If the value of the indirect effect is greater than the direct effect, then the hypothesis is accepted. In hypothesis 7, the value of indirect effect is smaller than the direct effect (0,0016 < 0,100). In conclusion, hypothesis 7 is rejected.

F. **Discussion**

1. **The effect of the quality of human resources on the usage of information technology**

The results of hypothesis testing indicate that H1 is rejected which means that the independent variable of human resource does not give effect to the intervening variable of information technology. This can be caused by the different perspective of employees in human resource and information technology. The results of this study do not indicate that the quality of human resources have a significant effect on the usage of information technology. Thus, these results are not in line with the hypothesis stated in this study.

It can be concluded that the usage of information technology in the SKPD is not influenced by the quality of human resources. The researcher concluded that human resources in the SKPD did not understand or did not prioritize the use of information technology.

High quality of human resources is not necessarily good in using information technology. In short, hypothesis 1 is **rejected**.

2. **The effect of organizational commitment on the usage of information technology**

The results of hypothesis testing indicate that H2 is rejected, which means that the independent variable organizational commitment does not give effect to the intervening variable of information technology. This can be caused by the different perspective of employees in organizational commitment and information technology. The results of this study do not indicate that organizational commitment has a significant effect on the usage of information technology. Thus, these results are not in line with the hypothesis stated in this study.

High commitment of employee in their organization is not necessarily good in using information technology. The researcher concluded that the employee lacks high commitment, so it does not affect the use of information technology. Therefore, hypothesis 2 is **rejected**.

3. **The effect of the quality of human resources on the perception of the implementation of accrual-based government accounting standards**

The results of hypothesis testing indicate that H3 is accepted which means that the independent variable human resource has positive effect on the implementation of accrual based. The results of the

study indicate that the higher the quality of human resources, the higher the perception of the implementation of accrual-based government accounting standards. Then, the perception of implementation of accrual-based government accounting standards increases.

This research is supported by a research conducted by Putra (2015) which found that the quality of human resources affects the level of implementation of accrual-based government accounting standards. Furthermore, the research of Sugiarto & Alfian (2014) said that human resources have a positive effect on the level of implementation of accrual-based government accounting standards. Thus, hypothesis 3 is **accepted**.

4. **The effect of organizational commitment on the perception of the implementation of accrual-based government accounting standards**

The results of hypothesis testing indicate that H4 is rejected which means that the independent variable of organizational commitment does not have any effect on the implementation of accrual based. This can be caused by the different perspective of employees in organizational commitment and the implementation of accrual based. The results of this study do not indicate that organizational commitment have a significant effect on the perception of

implementation of accrual based. Thus, these results are not in line with the hypothesis stated in this study.

This result shows that this study is supported by the previous research conducted by Purwaningrum (2017) which shows that organizational commitment does not have positive effect on implementation of accrual based. Ismet and Ferdian (2018) also stated organizational commitment does not have positive effect on implementation of accrual based. At present, the implementation of accrual based is done perfectly. Organizational commitment does not have a significant effect on the implementation of accrual-based SAP. Demonstrating the implementation of SAP that has been done has become a rule or procedure that has been set and must be implemented so that employees only have to carry out the routine. In addition, employees might not yet have a good organizational commitment so that it is one of the causes of the implementation of accrual based that has not been implemented properly. Therefore, hypothesis 4 is **rejected.**

5. **The effect of the usage information technology on the perception of the implementation of accrual-based government accounting standards**

The results of hypothesis testing indicate that H5 is accepted which means that the variable of information technology have positive effect on the implementation of accrual based. Information

technology with high quality will facilitate employees in the perception of implementation of accrual based. The usage of information technology is not only limited to computer technology (software & hardware) that is used to process or store information, but it also includes communication technology for sending information. The usage of information technology is very influential on the speed and quality of user's performance.

Advanced information technology will further facilitate the performance of regional apparatus in accordance with regulations and assist the government in implementing accrual-based government accounting standards in the preparation of financial reporting. Based on Ni'mah study (2018), information technology has a positive effect on the readiness of applying accrual-based government accounting standards. Therefore, hypothesis 5 is **accepted.**

6. **The effect of the quality of human resources on the perception of the implementation of accrual-based SAP with the usage of information technology as an intervening variable**

The results of hypothesis testing indicate that H6 is rejected which means there is no indirect effect of human resources on the implementation of accrual based. Hence, information technology cannot be said to be an intervening variable.

Human resource has a direct effect to the implementation of accrual based but it does not have to go through information technology. This means that the existence of human resource can affect the implementation of accrual based yet it cannot improve information technology. Thus, the information technology variable cannot be used as an intervening variable. Hence, hypothesis 6 is **rejected**.

7. **The effect of organizational commitment on the perception of the implementation of accrual-based SAP with the usage of information technology as an intervening variable**

The results of hypothesis testing indicate that H7 is rejected which means there is no indirect effect of organizational commitment on the implementation of accrual based. Thus, information technology cannot be said to be an intervening variable.

Organizational commitment has a direct effect with the implementation of accrual based but it does not have to go through information technology. This means that the existence of organizational commitment can affect the implementation of accrual based yet it cannot improve information technology. Thus, the information technology variable cannot be used as an intervening variable. Therefore, hypothesis 7 is **rejected**.