

## **CHAPTER V**

### **CONCLUSION AND SUGGESTION**

#### **A. Conclusion**

This study aims to determine the influence of human resources, organizational commitment, information technology on the implementation of accrual based in applying accrual-based accounting standards. The conclusions that can be drawn from the research "Analysis of Factors Affecting Accrual Based Accounting Standards Implementation (A Survey in Sleman District Government Skpd)" are:

1. The quality of human resource does not give effect on the usage of information technology. High quality of human resources is not necessarily good in using information technology.
2. Organizational commitment does not give effect on the usage of information technology. The researcher concluded that the employee lacks high commitment, so it does not affect the use of information technology.
3. The quality of human resource has positive effect on the perception of the implementation of accrual-based government accounting standards. 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.

4. Organizational commitment does not give effect on the perception of the implementation of accrual-based government accounting standards. 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.
5. The usage of information technology has positive effect on the perception of the implementation of accrual-based government accounting standards. 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.
6. The quality of human resource does not have indirect effect on the perception of the implementation of accrual based. Hence, information technology cannot be said to be an intervening variable. This means that the existence of human resource can affect the implementation of accrual based yet it cannot improve information technology.
7. Organizational commitment does not have indirect effect on the perception of the implementation of accrual based. Hence, information technology cannot be said to be an intervening variable. This means that the existence of organizational

commitment can affect the implementation of accrual based yet it cannot improve information technology.

## **B. Research Limitation**

This study has several limitations including :

1. There is no certainty in terms of how long the related institutions will complete the questionnaire.
2. The variable that is used in this research is only human resource, organizational evaluation and information technology as an intervening variable towards the implementation of accrual based.
3. The study population is taken by the researcher as an object. The current study only involved SKPD in the Sleman district, so the results obtained are more likely to under representation to SKPD in other local government environment. The researcher find some contains in determining sampling area because of time and budget limitation.
4. The sample used in this study was only 30 SKPD.
5. In this study, most of the questionnaires were answered by the head of subdivision so that it might be less precise in answering the questionnaire, it is better for all questionnaires to be answered by treasurers or finance staff who better understand the preparation of financial statements.

## **C. Suggestion**

Based on the results of the research and discussion previously

described, the suggestions that can be given for further research are as follows:

1. Future studies can add more research instruments so that it does not only involve questionnaires. Interview can then be used to obtain the data.
2. The researcher can add other factors that can also influence the understanding of human resource on the implementation of accrual-based government accounting standard.
3. The researcher can change or add the location of the study, so that it does not only focus on one city. Another alternative comparing between one city and another in terms of the understanding of their human resource in applying government accounting standard on the accrual basis.
4. Increase the number of samples in each survey area for results subsequent research can be generalized.
5. Future studies, researchers can write more specific positions in the questionnaire to whom the questionnaire must be filled.