

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

(A Survey at SKPD in Sleman Local Government)

**UNDERGRADUATE THESIS**

Submitted as a Partial Fulfillment of the Requirement for the Attainment of the Bachelor Degree of Economics in International Program of Accounting, Faculty of Economics and Business, Universitas Muhammadiyah Yogyakarta



**By:**

**RATIH KUSUMA DEWI**

**20160420067**

**INTERNATIONAL PROGRAM OF ACCOUNTING  
FACULTY OF ECONOMICS AND BUSINESS  
UNIVERSITAS MUHAMMADIYAH YOGYAKARTA**

**2020**

## STATEMENT OF ORIGINALITY

Herewith, I

Name : Ratih Kusuma Dewi

ID Number : 20160420067

I declare that the undergraduate thesis entitled, “ANALYSIS OF FACTORS AFFECTING ACCRUAL BASED ACCOUNTING STANDARD IMPLEMENTATION (A Survey at SKPD in Sleman Local Government)” is my own original work to fulfill the requirement for the degree of Sarjana Akuntansi (S. Ak) in Faculty of Economics and Business, Universitas Muhammadiyah Yogyakarta. It does not incorporate any materials previously written or published by other people, except those indicated in quotations and bibliography. Due to this fact, I am the one and only person responsible for the undergraduate thesis if there are any objection or claim from others.

Yogyakarta, 14 March 2020

The Researcher,

  
**Ratih Kusuma Dewi**

## **MOTTO**

“Sesungguhnya sesudah kesulitan itu ada kemudahan”

(Q.S. Al-Insyirah: 5-6 )

“Barang siapa keluar untuk mencari ilmu maka dia berada di jalan Allah SWT”

(H.R. Tarmidzi)

Memulai dengan penuh keyakinan  
Menjalankan dengan penuh keikhlasan  
Menyelesaikan dengan penuh kebahagiaan

Hidup itu harus terus melangkah maju, jika tidak maka Anda akan tetap berada  
ditempat. Dan modal untuk melangkah maju adalah ilmu

## **DEDICATION PAGE**

Allah SWT yang Maha Baik, yang Maha Pengasih, yang Maha Penyayang. Yang selalu memudahkan setiap langkah dalam penyusunan skripsi dan juga untuk menyelesaikan tugas sebagai mahasiswi di Universitas Muhammadiyah Yogyakarta. Semoga skripsi ini dapat menjadi berkah. Aamiin.

Kupersembahkan skripsi ini untuk kedua orangtua ku papa Kuntadi dan mama Lien yang tidak pernah lelah mendoakan ku dan juga mengingatkan ku ketika aku sedang bermalas-malasan. Terimakasih juga mama yang sudah menemaniku penelitian dan papa karena sudah selalu mengingatkan ku untuk selalu ibadah dan tidak malas untuk kuliah sampai selesai. Tidak lupa juga terimakasih aku ucapkan untuk kedua kakak ku, mas Moempoen dan mas Hendra yang selalu khawatir dengan kuliah ku karna aku menikah di saat belum lulus, terimakasih karena selalu mengingatkan ku untuk menyelesaikan skripsi agar tidak mengecewakan mama dan papa. Words can't explain how much i love you.

Terimakasih juga untuk suami ku, mas Rangga Aditya yang selalu mendukungku, mengingatkanku dalam segala hal dan melarangku untuk bermalas-malasan walaupun aku sedang hamil. Terimakasih karena selalu menenangkan ku ketika aku selalu panik.

Terima kasih kepada dosen pembimbing, Bapak Suryo Pratolo yang selalu meluangkan waktunya untuk memberikan bimbingan. Serta semua keluarga besar dosen di Prodi Akuntansi. Terima kasih untuk semua ilmu yang telah Bapak/Ibu berikan.

Untuk sahabat ku flowers yaitu Mute, Pide, Anggit, Ayin dan Mak Ijah terimakasih sudah saling mendukung satu sama lain dan juga sangat membantu dalam skripsi ini. Aku selalu merindukan cerita-cerita kalian dan dukungan kalian

guys. Semoga aku bisa berkunjung ke kota kalian suatu saat nanti. Sukses selalu guys, aku harap kita bisa bersahabat selamanya.

Selain itu terimakasih juga sahabatku sejak SMA yaitu Lips yang juga selalu saling mendukung dan mendoakan walaupun kita di kampus yang berbeda.

Sukses selalu guys, aku harap kita bisa bersahabat selamanya.

Terimakasih untuk semua saudara dan teman-teman ku yang selalu mendukung dan mendoakan ku. Karena doa kalian yang luar biasa ini aku menjadi bisa menyelesaikan skripsi ini. Semoga skripsi ini menjadi berkah. Aamiin.

## **PREFACE**

Infinite gratitude is poured out on the Almighty and Most Merciful Allah for His infinite gifts and affections, making it easier for the author to complete this thesis in time. This thesis has the title, " ANALYSIS OF FACTORS AFFECTING ACCRUAL BASED ACCOUNTING STANDARD IMPLEMENTATION (A Survey at SKPD in Sleman Local Government)".

This thesis was prepared to meet the requirements in obtaining a bachelor's degree at the Faculty of Economics and Business, Universitas Muhammadiyah Yogyakarta. This author takes this topic in the hope that it can become a reference for the government in knowing the factors that influence the implementation of accrual based and can be a reference for previous research.

The completion of this thesis is inseparable from the support and assistance of many parties, therefore the author would like to express his deepest gratitude to:

1. Dr. Rizal Yaya, S.E., M.Sc., Ak, CA as the Dean of the Faculty of Economics and Business, Universitas Muhammadiyah Yogyakarta who has provided guidance, direction, and convenience as long as the author completes the study.
2. Dr. Ahim Abdurrahim, M.Si., Ak., SAS., CA as the head of the Accounting Study Program at the Faculty of Economics and Business, University of Muhammadiyah Yogyakarta who has provided guidance, direction, and convenience as long as the author completes his studies.
3. Ibu Arum Indrasari, M.Buss., Ak, CA as Director of the International Program of Accounting (IPAcc), Faculty of Economics and Business, University of Muhammadiyah Yogyakarta, which has also provided guidance, direction and convenience as long as the author completes the study of the Faculty of Economics and Business.
4. Bapak Suryo Pratolo, S.E., M.Si., Akt., AAP-A, CA as a Thesis Supervisor who has taken the time to provide guidance and understanding with a very good so as to facilitate the completion of this thesis.

5. All Lecturers of the Accounting Study Program at the Faculty of Economics and Business, University of Muhammadiyah Yogyakarta who have provided useful knowledge.
6. My beloved parents, my family and also my husband who have always been encouraging and give support and are motivation to complete the thesis.
7. All parties who have contributed, provided support, assistance, enthusiasm, motivation, and prayer during the lecture period and when I completed this thesis.

Author realizes that there will still be many deficiencies in this thesis, so it is criticism and suggestions for the completion of the thesis is expected. May Allah SWT give multiple replies to all of us. End of words only to Allah SWT the author surrenders everything. Hopefully this thesis can be useful and become a field of worship and reward.

Yogyakarta, 14 March 2020

Ratih Kusuma Dewi

## TABLE OF CONTENT

COVER .....	i
SUPERVISOR APPROVAL PAGE .....	iii
EXAMINER APPROVAL PAGE .....	iv
STATEMENT OF ORIGINALITY .....	v
MOTTO .....	vi
DEDICATION PAGE .....	vii
ABSTRACT .....	ix
PREFACE .....	x
TABLE OF CONTENT .....	xii
LIST OF TABLE .....	xv
LIST OF FIGURE .....	xvi
CHAPTER I .....	1
A. Background .....	1
B. Research Questions .....	9
C. Research Objectives .....	9
D. Significance of The Study .....	10
CHAPTER 2 .....	12
A. Theoretical Basis .....	12
1. Stewardship Theory .....	12
2. Theory of Planned Behavior .....	13
3. Organizational Theory .....	14
4. New Public Management (NPM) .....	14
5. Accountability Theory .....	16
6. Human Resource .....	16
7. Organizational Commitment .....	17
8. Information Technology .....	18
9. Government Accounting .....	18
10. Accounting Basis and Government Accounting Standards .....	19
B. Hypnothesis Development .....	21
1. The effect of the quality of human resources on the usage of information technology .....	21
2. The effect of organizational commitment on the usage of information technology.....	22
3. The effect of the quality of human resources on the perception of the implementation of accrual-based government accounting standards .....	23



4.	The effect of the organizational commitment on the perception of the implementation of accrual-based government accounting standards .....	25
5.	The effect of the usage of information technology on the perception of the implementation of accrual-based government accounting standards .....	27
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 variabel .....	28
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 variabel .....	30
C.	Research Model .....	31
CHAPTER 3 .....		32
A.	Research Scope .....	32
B.	Types of Data .....	32
C.	Sampling Technique .....	32
D.	Data Collection Techniques .....	33
E.	Operational Definition of Research Variables .....	33
1.	Dependent Variable .....	33
2.	Independent Variables .....	34
3.	Intervening Variable .....	35
F.	Variable Operational .....	36
G.	Data Instrument Quality Test .....	40
1.	Descriptive Statistics Test .....	40
2.	Data Quality Testing .....	40
3.	Classical Assumption .....	42
4.	Hypothesis Test and Data Analysis (Path Analysis) .....	43
CHAPTER IV .....		48
A.	General Descripton of Research Object .....	48
B.	Analysis of Respondents Characteristics .....	50
C.	Instrument and Data Quality Test .....	51
D.	Classic Assumption Test .....	57
E.	Hypothesis Testing .....	62
F.	Discussion .....	70
CHAPTER V .....		76
A.	Conclusion .....	76
B.	Research Limitation .....	78
C.	Suggestion .....	78
References .....		80
APPENDIXES .....		83

## LIST OF TABLE

Table 3.1 Variabel Operational .....	36
Table 4.1 List of SKPD in Sleman Local Government.....	48
Table 4.2 Questionnaire Return Rate .....	50
Table 4.3 Respondents by Gender .....	50
Table 4.4 Respondent by Length of Service .....	51
Table 4.5 Result of Statistic Descriptive.....	52
Table 4.6 Validity Test Results of Human Resource.....	54
Table 4.7 Validity Test Results of Organizational Commitment.....	55
Table 4.8 Validity Test Results of Information Technology .....	55
Table 4.9 Validity Test Results of Implementation of Accrual Based .....	56
Table 4.10 Reliability Test Results .....	57
Table 4.11 Normality Test .....	58
Table 4.12 Substructure 1 Multicollinearity Test Results.....	59
Table 4.13 Substructure 2 Multicollinearity Test Results.....	59
Table 4.14 Substructure 1 Heteroscedasticity Test Results .....	61
Table 4.15 Substructure 2 Heteroscedasticity Test Results .....	61
Table 4.16 Substructure 1 Coefficient Determination Test Result .....	62
Table 4.17 Substructure 2 Coefficient Determination Test Result .....	62
Table 4.18 Substructure 1 Multiple Regression Analysis Test Result.....	63
Table 4.19 Substructure 2 Multiple Regression Analysis Test Result.....	64
Table 4.20 Multiplication of Indirect Effects H6.....	68
Table 4.21 Multiplication of Indirect Effect H7 .....	70

## **LIST OF FIGURE**

Figure 2.1 Research Method .....	31
Figure 3.1 Path Diagram .....	44
Figure 3.2 Hypothesis Testing for H1 and H2 .....	45
Figure 3.3 Hypothesis Testing for H3, H4 and H5 .....	45
Figure 3.4 Hypothesis Testing for H6.....	46
Figure 3.5 Hypothesis Testing for H7.....	47
Figure 4.1 Path Analysis Test .....	67

