

**ANALYSIS OF FACTORS AFFECTING ACCRUAL BASED
ACCOUNTING STANDARD IMPLEMENTATION
(A Survey at SKPD in Sleman Local Government)**

By : Ratih Kusuma Dewi (ratihkusumadewi48@gmail.com)

Suryo Pratolo

**Universitas Muhammadiyah Yogyakarta (Jl. Brawijaya, Geblangan, Tamantirto, Kec.
Kasihan, Bantul, Daerah Istimewa Yogyakarta 55183)**

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 respondents were included employees who carry out financial administrative tasks and functions of SKPD in Sleman Regency. 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 information technology 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.*

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh sumber daya manusia, komitmen organisasi dan teknologi informasi sebagai variabel intervening terhadap implementasi berbasis akrual. Penelitian ini menggunakan metode sampel convinience. Responden terdiri dari karyawan yang melaksanakan tugas administrasi keuangan dan fungsi SKPD di Kabupaten. Jenis data yang digunakan adalah data primer. Hasilnya untuk dua variabel independen yang menunjukkan sumber daya manusia dan komitmen organisasi yang memiliki efek negatif pada teknologi informasi, dan teknologi informasi sebagai variabel intervening menunjukkan yang memiliki efek negatif pada implementasi berbasis akrual. Untuk sumber daya manusia dan teknologi informasi memiliki efek positif pada penerapan akrual berbasis .. Pengaruh sumber daya manusia dan komitmen organisasi dengan teknologi informasi sebagai variabel intervening juga menunjukkan bahwa memiliki efek negatif pada implementasi berbasis akrual. Hasil penelitian ini diharapkan dapat digunakan sebagai pertimbangan untuk membangun implementasi yang lebih efektif berbasis akrual untuk organisasi sektor publik.

Kata kunci: *Sumber Daya Manusia, komitmen organisasi, teknologi informasi dan implementasi berbasis akrual.*

A. Introduction

Financial management of the public sector around the world is rapidly growing. The growth has been experienced by various institutional, organizational, and managerial changes for meeting the ever increasing needs in accountability, efficiency, and effectiveness in finance. From these changes, society will participate in assessing government programs to make government performance better. One of the changes made by government is by implementing government accounting standards accrual basis. This step is an attempt by the government to improve the performance, transparency and accountability of government financial performance in Indonesia.

An accrual basis is an accounting basis where economic transactions or accounting events are recognized, recorded, and presented in the financial statements at the time the transactions occur, regardless of when the cash or cash equivalents are received or paid. Accrual-based accounting is also considered more relevant to describe the financial situation because it tends to make local government financial reports easier to audit and in fact the financial statements of local governments are using accrual-based accounting to obtain more fair opinion without exception.

In reality, the implementation of accrual based accounting until the end of 2015 was still far from perfect. There were many regions which did not apply accrual-based SAP in accordance with government regulations. This was proven by examinations carried out by the Agency Financial Supervisor (BPK) for the implementation of Regional Government Financial Reports (LKPD) based on accruals at the end of 2015 in several local governments in the Special Region of Yogyakarta, which stated that there were still many local governments that have not yet implemented effective accrual-based SAP. This study are expected to be used as a consideration to build a more effective implementation accrual based for public sector organizations.

B. Theoretical Framework

1. Stewardship Theory

According to Donaldson and Davis (1991) stewardship theory is designed for the researchers to test the situation where managers in the company, as a steward, can be motivated to act in the best way based on the principals. In this study, the function of stewardship theory is as a measure of performance employees where employees must work in accordance with regulations and have goals for the common good, which is not because of individual interests.

2. Theory of Planned Behavior

The principle of this theory is the principle of conformity (principle of compatibility) which explains attitudes and behavior divided by four elements, namely action, target, context and time. The relationship between attitude and behavior will be maximum if each element functions optimally. This theory clearly illustrates the relationship between beliefs attitudes, willingness or intention, and behaviour.

3. Organizational Theory

According to Ni'mah (2018), The term organization refers to the group of individuals who come together to perform a set of tasks with the intent to accomplish the common objectives. It is based on the concept of synergy, which means, a group can do more work than an individual working alone. Thus, the relationship between the individuals working together and their overall effect on the performance of the organization is well explained through the organizational theories.

4. Information Technology Theory

Information technology is a general term that describes any technology that helps humans in making, changing, storing, and communicating information. According to Indriasari in Rosydiana (2018) information technology includes computers, *software*, *databases*, network (*internet*, *intranet*), *electronic commerce* and other types related to technology. Information technology helps employees who are required to understand and implement accounting standards based on accruals. To do so, employees can utilize existing information technology making it easier to learn and understand accrual-based government accounting standards.

C. Hypothesis Development

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

Human Resources are inadequate to be an important issue in a financial management of a country. The higher the quality of human resources, the higher will be their understanding in the using of information technology. Thus, it will help the work of employees and also the improvement of employee performance. According to Ni'mah (2018) information technology supported by human resources help improve employee performance because the high quality of human resources will increase a better understanding of information technology. Then, the hypothesis can be formulated as follows:

H1: The quality of Human Resources has a positive effect towards the usage of
Information Technology

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

Organizational commitment is as a condition where an employee is on the same

side with a particular organization and his goals and desires to maintain membership in the organization. The existence of organizational commitment makes employee attitudes showing high concern and loyalty to the organization. In an organization, an employee must have a high commitment. When it is implemented in an organization, a good commitment is needed and it should be supported by using information technology. By so doing, the performance will increase. Then, the hypothesis can be formulated as follows:

H2: Organizational Commitment has a positive effect towards the usage of Information Technology.

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

This hypothesis is supported by another study conducted by Putra (2015) found that the quality of human resources affects the level of implementation of accrual-based government accounting standards. Furthermore, the research of Sugiarto and Alfian (2014) discovered that human resources had a positive effect on the level of implementation of accrual-based government accounting standards. Based on the description above, the hypothesis can be formulated:

H3: The quality of the Human Resources has a positive effect towards the perception of the Implementation of accrual-based Government Accounting Standards.

4. The effect of organizational commitment on the perception of the implementation of accrual-based

Organizational commitment is one of the factors that influence the perception of the implementation of accrual-based government accounting standards. In implementing accrual-based government accounting standards, commitment is

needed from each apparatus accompanying with adequate information so that it can help implement the standard. This hypothesis is in line with the research conducted by Apriliani and Dina (2015) and also Putra (2015) which discover that organizational commitment has a positive effect on the implementation of accrual-based government accounting standards. Based on the description above, the hypothesis can be formulated as follows:

H4: Organizational Commitment has a positive effect towards the perception of the Implementation of accrual-based Government Accounting Standards.

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

The usage of information technology is one of the factors that influences the perception of the implementation of accrual-based government accounting standards. Based on Ajhar (2015), the impact of information technology is significant to the readiness of applying accrual-based government accounting standards. Similar research was conducted by Ni'mah (2018) which found that that information technology has a significant effect on the readiness of applying accrual-based government accounting standards. Based on the description above, the hypothesis can be formulated as follows:

H5: The usage of Information Technology has a positive effect towards the perception of the Implementation of accrual-based Government Accounting Standards.

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

Quality human resources is very important for effectiveness of any group or

organization. High quality human resources with the influence of good information technology will increase the understanding of the implementation of accrual-based government accounting standards so that it can create financial reports in transparency and accountability. Based on the description above, the hypothesis can be formulated as follows:

H6: The quality of Human Resources has a positive effect towards the perception of the Implementation of accrual-based Government Accounting Standards with the usage of Information Technology as an intervening variable.

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

Organizational commitment in a regional government will facilitate the perception of the implementation of accrual-based government accounting standards. A high employee's commitment to the organization will make them feel their belonging. Hence, employees will do everything that can contribute for the organization and can better understand the use of information technology because of cooperation between employees. Based on the description above, the hypothesis can be formulated:

H7: Organizational Commitment has a positive effect towards the perception of the Implementation of accrual-based Government Accounting Standards with the usage of Information Technology as an intervening variable.

D. Research Method

The population of this research is SKPD in the Sleman Local Government. The respondents of this study were included employees who carry out financial administrative tasks and functions of SKPD in Sleman Regency). This research using

the primary data with distributed the questionnaire in likert scale to know the factors that affecting the implementation of accrual-based government accounting standard. Sampling method used convinience sampling.

E. Research Finding and Analysis

Tabel 1
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	<i>Usable Respon Rate</i>	91,1%

Table 2
Result of Statistic Descriptive Statistics

	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 ACCRUAL BASED	30	30,00	36,00	33,7790	1,59142
Valid N (listwise)	30				

Table 3
Reliability Test Result

Variable	Cronbach's Alpha	Standart of Reliability	Explanation
HR	0,729	>0.60	Reliable
OC	0,766	>0.60	
IT	0,810	>0.60	
AB	0,774	>0.60	

Table 4
Validity Test Results

Variable		Explanation
HR	All of the question item have a result bigger than r table	VALID
OC	All of the question item have a result bigger than r table	VALID
IT	All of the question item have a result bigger than r table	VALID
AB	All of the question item have a result bigger than r table	VALID

Table 5
Result of Normality Test

Type of Test	Sig	Explanation
One-Sample Kolmogorom-Smirnov Test	0,967	Data is normally distributed

Table 6
Substructure 1 Multicollinearity Test Results

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

Table 7
Substructure 2 Multicollinearity Test Results

Independent Variable	Collinearity Statistic		Conclusion
	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

Table 8
Substructure 1 Heteroscedasticity Test Result

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

Table 9
Substructure 2 Heteroscedasticity Test Result

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

For the result of classic assumption analysis which is normality test, multicollinearity test and heteroscedasticity test is shows that the data is distributed normally and free from intercoralation of each variable. To test the hypothesis using multiple regression analysis and also using path analysis because there is any intervening variable namely information technology.

F. Analysis

Table 10
Multiple Regression Analysis Test Result for Hypothesis 1 and 2

	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

- H1: The quality of Human Resources has a positive effect towards the usage of Information Technology. **Rejected**

Table 10 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.

- H2: Organizational Commitment has a positive effect towards the usage of Information Technology. **Rejected**

Table 10 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.

Table 11
Multiple Regression Analysis Test Result for hypothesis 3,4 and 5

	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

- H3: The quality of the Human Resources has a positive effect towards the perception of the Implementation of accrual-based Government Accounting Standards. **Accepted**

Based on table 11, 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 resource affects the implementation of accrual based variable.

- H4: Organizational Commitment has a positive effect towards the perception of the Implementation of accrual-based Government Accounting Standards. **Rejected**

Table 11 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

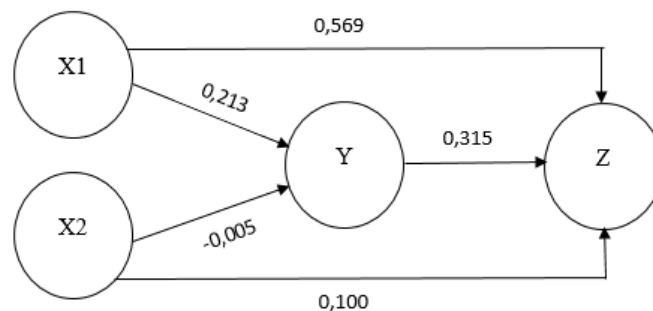
affect the implementation of accrual based variable.

- H5: The usage of Information Technology has a positive effect towards the perception of the Implementation of accrual-based Government Accounting Standards. **Accepted**

Table 11 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.

Path Analysis Test



Where:

X1 : Human Resource

X2 : Organizational Commitment

Y : Information Technology

Z : Implementation of Accrual Based

Table 12

Multiplication of Indirect Effects

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

- H6: The quality of Human Resources has a positive effect towards the perception of the Implementation of accrual-based Government Accounting Standards with the usage of Information Technology as an intervening variable. **Rejected**

The formula is $(\rho_1 \times \rho_5) \geq \rho_3$. 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 ($0.067 < 0.569$).

Table 13
Multiplication of Indirect Effects

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

- H7: Organizational Commitment has a positive effect towards the perception of the Implementation of accrual-based Government Accounting Standards with the usage of Information Technology as an intervening variable. **Rejected**

The formula is $(\rho_2 \times \rho_5) \geq \rho_4$. 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 ($0,0016 < 0,100$).

G. 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 at SKPD in Sleman Local Government)" 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.

H. 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. 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.

I. 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. Future studies, researchers can write more specific positions in the questionnaire to whom the questionnaire must be filled.

Reference

- Ajhar, Akram, & Pituringsih. (2015). "Faktor-faktor yang memengaruhi kesiapan penerapan SAP berbasis akrual dan Akuntabilitas Kinerja Instansi Pemerintah". *Jurnal Akuntansi Aktual*, Vol. 3, Nomor 1, Januari 2015, hlm. 62–73.
- Apriliani, & DIna. (2015). Analisis Faktor-Faktor Yang Mempengaruhi Kesuksesan Implementasi Standar Akuntansi Pemerintah Berbasis AkruaL Pada Pemerintah Kabupaten Jepara. *Skripsi. Program Studi Akuntansi Fakultas Ekonomi Universitas Muria Kudus*.
- BPK Perwakilan Provinsi D.I. Yogyakarta. (2015, 11 6). Retrieved from Penyerahan Laporan Hasil Pemeriksaan atas Efektifitas Upaya Pemerintah Daerah dalam Implementasi SAP Berbasis AkruaL Tahun 2014 dan 2015 Triwulan III: <http://yogyakarta.bpk.go.id/?p=7987>
- Ismet, & Ferdian, F. (2018). Analisis Faktor Faktor yang Mempengaruhi Penerapan Akuntansi Berbasis AkruaL pada Pemerintahan di Kota Padang. *UNIVERSITAS NEGERI PADANG*, 11.
- Ni'mah, Z. H. (2018). ANALISIS FAKTOR – FAKTOR YANG MEMENGARUHI KESIAPAN APARATUR PEMERINTAH DAERAH DALAM MENERAPKAN STANDAR AKUNTANSI BERBASIS AKRUAL. *Department of Economics Science*, 66.
- Putra, Karyogis, K. N., & Dwiana, I. M. (2017). ANALISIS FAKTOR-FAKTOR YANG MEMPENGARUHI PENERAPAN STANDAR AKUNTANSI PEMERINTAHAN BERBASIS AKRUAL DI KABUPATEN BANGLI. *E-Jurnal Akuntansi Universitas Udayana*, 555-584.
- Rosydiana, F. (2018). Pengaruh Komunikasi dan Teknologi Informasi Terhadap Pemahaman Sumber Daya Manusia Dalam Penerapan Standar Akuntansi Pemerintah Berbasis AkruaL Dengan Komitmen Organisasi Sebagai Variabel Intervening. *Skripsi. Universitas Muhammadiyah Yogyakarta*.

Sugiarto, E. S., & Alfian, M. (2014). Faktor Faktor Pendukung atas Keberhasilan Penerapan Akuntansi Berbasis AkruaI pada Pemerintahan di Kota Solo. *Universitas Sebelas Maret, Solo*.

Sulaiman, & Abdullah. (2016). "Kesiapan Pemerintah Daerah dalam Penerapan Standar Akuntansi Berbasis AkruaI". *JAFFA Vol. 04 No. 2*, 83-100.