



Factors Influencing the Implementation of Accrual-Based Government Accounting Standard (SAP)

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Abstract. This research was conducted to examine the effect of Human Resources, Support Tools, Leadership Style, Organizational Commitment and Utilization of Information Technology on Accrual-Based SAP Implementation. The agency theory used to explain the influence factors of accrual-based SAP implementation. The population of this research is all employees of Regional Apparatus Organizations (OPD) in Bantul Regency which includes Regional Offices and Agency. The samples used in this study were the revenue treasurer, expenditure treasurer and asset officer in each Regional Apparatus Organization (OPD) unit. The sampling technique in this study used purposive sampling method. The results of this study, namely Human Resources and supporting devices have a positive effect on Accrual-Based SAP Implementation. Meanwhile, leadership style, organizational commitment and technology utilization do not have a positive effect on Accrual-Based SAP Implementation. Research results this own implications shown to parties in the OPD area Bantul Regency, in particular in Upgrade awareness employee for notice factors source power human, device support, style leadership, commitment organization and utilization technology information in implementation SAP based accruals. Study this expected add knowledge and insight employees so that they can reach objective organization and implemented SAP based accruals.

Keywords: Accrual Based · Government Accounting Standard · Regional Apparatus Organization

1 Introduction

Law Number 17 of 2003 mandates all central and local government agencies to apply Standard Accountancy Government based on accruals. Law Number 17 of 2003 changed the public accounting basis from accountancy cash-based to accountancy based on accrual [1]. Based on Law no. 17 of 2003, article 36 paragraph (1) stated that recognition and measurement of income and spending based on accrual should implement no later than 5 (five) years after the law was issued. However, because the government has not yet emitted definite and specific rules regarding SAP-based accruals, and also strengthened by the explanation in the same article in Law no. 17 of 2003, states that

During recognition and measurement, income and spending based on accruals not yet implemented, such used recognition and measurement cash-based [2].

Accountancy based on accrual is an accounting basis where transaction economy and events other recognized, recorded and presented in report finance at the moment happening transaction that, without notice cash time or cash equivalent received or paid in accounting based on accrual. Time appropriate recording with the moment happening current source power, so that could provide the most.

Comprehensive information because the real current source power is noted [3]. Accounting techniques based on accrual rates could produce reports that finance government agencies more trusted, accurate, comprehensive, and relevant for economic, social, and political decisions. Other than that, effectiveness in the application of Standard Accountancy Government based on accrual very required government that has sound financial governance, so that produce report finance clear and able accounted for the answer and complete in accordance Standard Accountancy governance. Based on Thing that, the local government must own source power competent human in the field of finance area and system accountancy in composing report finance quality government [4].

Based on the data accessed from the source from www.bpk.go.id show results examination of the BPK RI Yogyakarta in Bantul Regency who received Fair opinion Without Exception for the year 2015 to 2019 budget. The data show that system applied accounting is cash accounting to accrual or *cash toward accruals*. *Accrual-based* income and spending are noted based on money received or currency issued from the state treasury while recording assets, debt and equity using an accrual basis or based on proper liabilities. The data shows that the need for the government Bantul Regency to prepare SAP-based implementation accrual with serious quality report finance could awake. Good achievement for Bantul Regency after five years consecutive getting Fair opinion Without Exceptions (WTP) in 2015–2019. The absence of drop quality reporting with WTP results yet can make the base for ensuring that the application of SAP accruals succeed applied. Success SAP-based implementation accrual is very required so that the government has governance, sound finance, and earning quality information. Change management more state finances transparent and responsible more answers fast as well as complete according to SAP [5].

The first factor influencing SAP-based implementation accrual is source power human (HR). There is a difference between cash-based SAP and SAP-based Accrual, making the role source power man very important [6] Application system accounting, resources power quality human (HR) will understand logic accountancy with good [7].

The second factor that influences SAP-based implementation accrual is device supporters. Hardware is the physical equipment used for system accountancy input, process, and output activities [8]. Device hard consists of processing computer, device storage and devices for producing output, and physical media for connecting all of these units. *The software* contains detailed program instructions that control and coordinate machine hard per component inside system information [8]. The set network interconnects between 2 computers or more connected with transmission media cable or without wired (*wireless*) [9].

The third factor that influences SAP-based implementation accrual is style leadership. Leader role in apply style leadership something organization influential to something change system that occurs in the organization public. Endorsement leaders in giving authority and motivating members will existence change the method applied to achieve effectiveness capable of pushing achievement implementation change system. Implementation can change standard management finance becomes based on accrual government centre nor area as leader change should capable convincing the members same apply new system the through positive pattern leadership through good and continuous communication and direction continuously because implementation system accounting based on accrual this is a constant process as well as always experience development. Commitment from members of the organization also determines the success leader in applying the change system. If commitment from members is low, then the implementation change system will take the longer it takes; thus, otherwise [10].

The fourth factor that influences SAP-based implementation accrual is commitment organization. In level confidence, how far is one employee in favour of an organization's certain purpose intend to look after membership in an organization? So engagement high work means side someone on a special job commitment high organization means siding with the organization that employs it [11]. The fifth factor that influences SAP-based implementation accrual is utilizing technology adequate information. SAP-based accrual is caused because total big and growing transactions complex own risk level high error if implemented manually. With management application technology sufficient information, government area could process transaction finance by accurate and precise time for produce report finance to take a decision [12].

Research reasons this done again because existing results research that has not consistent. Besides, not yet current research has previously been done to test and analyze the factors behind the implementation of Standard Accountancy based on Accruals in Bantul Regency. Source power man influential positive to SAP-based implementation accrual [13], whereas according to research conducted by (Marsdenia & Arthaingan, 2016) suggests that source power man is not influential to SAP-based implementation accrual [14]. A study [15] states that device supporters are effective positive to SAP-based implementation accrual [15], whereas according to research conducted by [13] supporters no influenced by SAP-based implementation accrual [13] according to research conducted by [2] style of leadership is no influential to SAP-based implementation accrual [2]. A study conducted by [16] states that commitment to an organization is significantly positive for readiness in government areas in applying Standard Accountancy Government based on accrual [16], In contrast, according to [17] research, commitment to an organization does not influence SAP-based implementation accrual [17]. A study [18] states that the utilization of technology information is significantly positive for SAP-based implementation accrual [18], whereas according to research conducted by [19] suggests that the utilization of technology information has no influence on SAP-based implementation accrual [19].

2 Literature Review and Hypothesis Development

Connection agency is something contract where one or more people (*principals*) instruct other people (*agents*) to do something service on name principal as well as give authority

to agent make the best decision for principal. If both split party the have same goal for maximize mark company, then believed agent will Act with appropriate way with interest principal [20].

Regulation Government Republic of Indonesia Number 71 of 2010 concerning Standard Accountancy Government give explanation about existence clear relationship Among theory agency with accountability. Based on study this is what is meant *principal*, namely the DPRD which represents public in objective not quite enough answer public and responsible answer to government center at a time as giver authority and agent as party receiver authority in Thing this are OPD and PEMDA [21].

2.1 SAP Based Implementation Accrual

Based on regulation government number 71 of 2010 article 1 paragraph (3) concerning standard accountancy government, standard accountancy next government abbreviated as SAP is principles applied accounting in compose and present report finance government [21]. Could concluded that SAP is requirements that have strength law in effort Upgrade quality report finance government in Indonesia, standard accountancy government (SAP) is a standard accountancy the first in Indonesia to regulate about accountancy Indonesian government. So that with existence standard this, then report finance government which is results of the accounting process expected could used as tool communication Among government with *stakeholders* so that created management transparent and accountable state finances [22].

2.2 Human Resources

Source power man is ability somebody or individual, a organization (institutional) or something system for carry out functions or his authority for reach goal by effective and efficient. Capacity should seen as ability for reach performance, for produce outputs and outcomes [23].

2.3 Device Supporter

Device supporter is availability tools that help HR in carry out Duty as availability computers and related *software* with need in help composing report finance government area [24]. Availability device software/*software* could seen from SOP (Standard) Operational Procedure) management finance based on accrued and referred by consistent, there device soft or application accountancy based on appropriate accruals with required specifications, devices software used is legal/ original (no pirated), as well as existence system antivirus security that is always updated [2].

2.4 Leadership Style

Leadership style represent philosophy, skills, and attitudes leader in politics. Leadership style is pattern Act designed behavior for integrate objective organization with objective individual for reach objective certain [11].

2.5 Commitment Organization

Commitment organization is characteristics connection member organization with organization, and has implication to decision individual for continue membership in organization [11]. Draft about commitment organization thrive on studies beginning about loyalty expected individual is in yourself employees. Commitment organization is level the extent of involvement somebody in organization and strength identification to something organization certain.

2.6 Hypothesis Development

Human Resource own role central in determine success SAP based implementation accruals. Human Resource is unity power man in something organization and for reach objective organization, which includes background behind education obtained respondent, understanding about task, readiness in To do change in the process of drafting report finance. Human Resource (HR) is must - have activities implemented by the organization/company, so that the knowledge, abilities and skills employee in accordance with demands the work they do [25]. With activity development this, then expected could fix and overcome lack in carry out profession with more good, appropriate with development science and technology used by the organization/company. HR reflects quality given effort somebody in time certain for produce goods and services. Weakness report finance could avoided from composing report finance based on accrual needed source power humans who can understand SAP based accrual. Implementation accountancy based on accrual need source power understanding and competent human in accountancy government finance area [26].

Study [26] prove that source power man influential to SAP based implementation accrual [27]. The more good source power people and their availability in sector government, then SAP based implementation accrual will the more good [18]. Based on description on could arranged hypothesis as following:

H₁: Human Resources influential positive to Implementation SAP Based Accrual

Device supporter is availability tools that help HR in carry out Duty as availability computers and related *software* with need in help composing report finance government area [24]. Availability *hardware* and *software* will also make SAP Based Implementation Accrual walk with perfect because supported by device proper and adequate support [28].

Device supporter influential to SAP based implementation accrual [4]. The more adequate whole device support for the sector government, then SAP based implementation accrual will the more good [13]. Based on description on could arranged hypothesis as following:

H₂: Device Supporter influential positive to Implementation SAP Based Accrual

Leadership is every action taken individual or group for coordinate and provide direction to individual or other groups joined in receptacle certain for reach the goals that have been set previously [29]. Leadership style is pattern Act in demand from a the leader who perceived by others [29]. Leadership style in Thing this is the one in authority in taking decision is leader organization that themselves [23]. Strong support from leadership and collaboration with employee is key success from something change

[11]. There is commitment and support political from the takers decision in government, because effort application accountancy based on accrual requires large funds and a long time [29].

Style leadership influential to SAP based implementation accrual [25]. According to study [26] the more good or in accordance style leadership in sector government, then SAP based implementation accrual will the more good. Based on description on could arranged hypothesis as following:

H₃: Leadership Style influential positive to SAP implementation based on Accrual.

Commitment is ability for responsible answer for entrusted things to somebody for change habit recording transaction very cash based no easy Becomes recording transaction based on accruals, so that required strong commitment from organization for To do changes to performance employee could apply accrual basis accounting with effective and efficient [29]. Employee committed government will work by maximum because they want success organization the place where they work. Employee committed government tall because think feeling that organization is the place work and live will own understanding or appreciation to composing reporting finance in accordance with SAP [30].

According to [23] commitment organization own influence significant to application Standard Accountancy Government based on accruals. Study [7] prove that employees who have commitment high organization and always prioritize interest above organization interest personal could reduce potency happening SAP based implementation accruals, while employees who always prioritize interest personal compared with interest organization own risk occur SAP based implementation high accruals. Based on description on could arranged hypothesis as following:

H₄: Commitment organization influential positive to SAP implementation based on Accrual.

Utilization of existing technology very advance in time now very impact for success application of SAP on an accrual basis. Technology this very useful for To do Process data so that you can produce quality information [9]. The intended use of IT that is existence means for To do data processing, there is means for process information, work done by systematic with use electronics, service to public more efficient and effective with utilise recency existing technology, and utilization technology information this expected could feel its effectiveness and efficiency by the system accountancy accrual [3].

SAP -based deployment accrual need preparation system information adequate accounting so that all activity management finance area based on SAP based accrual could walk by effective and efficient. Study [9] state that prepare necessary conditions for use device suitable software for mechanization system or for equip they in a integrated system.

Standard Accountancy Government based on accrual relatively complicated compared with Standard Accountancy Cash base governance, views from aspect implementation, space scope, and time recording. SAP -based deployment accrual need preparation system information adequate accounting, so that all activity management finance area based on SAP based accrual could walk by effective and efficient. System information is

system adequate internal control for give confidence adequate on achievement objective organization through effective and efficient activities, reliability reporting finance, security state assets, and obedience to regulation legislation [7]. System information capable produce information that can accepted and able fulfil hope information by appropriate time, accurate, and can trusted [20].

Technology utilization information influential to SAP based implementation accrual [18]. Study [20] this state for transition full to accountancy accruals are also supported by progress from system technology information, the more tall utilization technology information to SAP based implementation accrual so level SAP based implementation accrual the more increase. Based on description on could arranged hypothesis as following:

H5: Utilization of Technology Information influential positive to SAP Based Implementation Accrual

3 Research Method

Sample used in study this is treasurer reception, treasurer expenses and officers assets in each Organizational unit Regional Apparatus (OPD). Retrieval technique sample on research this use method *purposive sampling* that is taking sample with criteria certain with use questionnaire. The criteria used sample on research this is as following:

1. Treasurer reception, treasurer expenses and officers asset Organization Regional Apparatus (OPD).
2. Minimum education Diploma in Accounting (D3) because considered own knowledge in the field accountancy or finance.
3. Employees who have served at least 1 year.

4 Data Analysis and Hypothesis Testing

4.1 Descriptive Statistics

Population study this is whole employee Organization Regional Apparatus (OPD) in Bantul Regency which includes Regional Offices and Agencies. Research data obtained with spread questionnaire to the employees Organization Regional Apparatus (OPD) with use technique *purposive sampling*. Amount distributed questionnaire a total of 108 questionnaires and questionnaires were returned amounted to 91 questionnaires (95%) while questionnaire that is not get response or no return totaling 13 questionnaires (14%). From the returned questionnaire, the data that can be obtained processed totaling 78 questionnaires (84%).

4.2 Result and Discussion

This study used a classic assumption test consisting of normality test, heteroscedasticity test, multicollinearity test. Table 1 is a table of the results of the classical assumption test and hypothesis testing.

Table 1. Hypothesis Test

Hypothesis	Beta	Significance Value	Information
H1	0.320	0.017	Accepted
H2	1.386	0.000	Accepted
H3	0.117	0.213	Rejected
H4	0.038	0.841	Rejected
H5	0.066	0.575	Rejected

Test results hypothesis first prove that source power man influential positive to SAP based implementation accrual, with value $0.017 < 0.05$ this show that the hypothesis accepted. This result in line with research [1] that source power man influential positive to SAP based implementation accrual, which shows that the more good source power people and their availability in sector government, then SAP based implementation accrual will the more good. This thing means that the HR in the Office and Agency in the Bantul Regency OPD shows that Human Resources very good in play a role to success SAP Based Implementation Accruals [2].

Research results this show that Human Resources very play a role to success SAP Based Implementation Accruals in Government Bantul Regency.

Readiness application standard accountancy government based on accruals to government area very related with availability source power human. HR is mover main operation a organization, including if there is change in organization [29].

Test results hypothesis second prove that device supporter influential positive to SAP based implementation accrual, with value $0.000 < 0.05$ this show that the hypothesis accepted. This result in line with research [1] that device supporter influential positive to SAP based implementation accrual, which shows that the more good device supporter so opportunity happening SAP based implementation accrual the more good. Availability means basic infrastructure give convenience in the process of implementation work, so could Upgrade productivity as well as create a sense of comfort for people who are interested [8]. This thing means device Supporters in the Office and Agency at the Bantul Regency OPD are very good in device supporters [1] It is means device very protective in the Office and Agency at the Bantul Regency OPD good in device support [3] Device easy - to- reach support with manual and computerized procedures start from data collection, recording, summarizing and reporting position finance and operations finance government [4].

Test results hypothesis third prove that style leadership no influential to SAP based implementation accrual, with value $0.213 > 0.05$ p this show the hypothesis rejected. This result support research [1] that style leadership no influential to SAP based implementation accruals. This thing because employee quality finance tall the permanent will operate whole tasks without notified or explained several times by the leadership. Employee part finances are fixed will operate tasks, good there is mix big hands by the leadership nor no. According to [1] explain that leadership is every action taken individual or group for coordinate and provide direction to individual or other groups joined in

receptacle certain for reach goals that have been set before. So in the organization sector public very small the effect because existence clear rules about duties and obligations every employee related delivery suitable leader conditions that occur in the office or incorporated regional bodies in the Bantul Regency OPD [29].

Test results hypothesis fourth with value $0.841 > 0.05$ p this show the hypothesis rejected. This result in line with study [6] that commitment organization no influential to SAP based implementation accrual, meaning tall or low commitment that has employee in organization no influence happening SAP implementation based accrual, meaning commitment that grows on the individual limited only for fulfil obligations imposed as member organization that must operate not quite enough the answer, in other words the commitment that is carried out only in the working area no interested for operate Duty outside not quite enough the answer [6]. This thing prove that employee agency work only for fulfil obligation not quite enough charged responsibility just so that happening SAP based implementation accrual in OPD Bantul Regency can be avoided [13]. This result in line with [7] that commitment organization no influential to SAP based implementation accruals.

Test results hypothesis fifth prove that utilization technology information no influential to SAP based implementation accrual, with value $0.575 > 0.05$ p this show the hypothesis rejected. This result in line with research [8] which says that utilization technology information no influential to SAP based implementation accrual, meaning tall or low pressure in utilization technology information no influence SAP based implementation accruals. This thing occur because utilization no make tool evaluation performance so that subordinate no pursuing technology targets specified information [9]. It means participating party as well as in utilization technology no burdened in achievement of the set target so that Thing this reduce happening SAP based implementation accruals in agencies in the Bantul Regency OPD [10] This result is also supported with research [8] which says that utilization technology information no influential to SAP based implementation accruals.

5 Conclusion

Study this done for test influence Human Resources, Device Support, Leadership Style, Commitment Organization and Utilization of Technology Information to SAP Based Implementation Accrual. This data results processing using SPSS (*Software Statistical Product for the Social Science*) can concluded that Human Resources and device supporter influential positive to SAP Based Implementation Accrual. While, Commitment organization, Technology Utilization Information no influential positive to SAP Based Implementation Accrual.

Research results this own implications shown to parties in the OPD area Bantul Regency, in particular in Upgrade awareness employee for notice factors source power human, device support, style leadership, commitment organization and utilization technology information in implementation SAP based accruals. Study this expected add knowledge and insight employees so that they can reach objective organization and implemented SAP based accruals.

Limitations study this is research data only done on the organization Bantul Regency Regional Apparatus consisting of: from the Department and Regional Agency. Variable research this limited that is Human Resources, Device Support, Leadership Style, Commitment Organization and Utilization of Technology Information. Researcher next expected no only use method questionnaire, but also can use method observations and interviews so that the data obtained more clear and accurate in accordance with condition. In addition, research next could done on location more research large again, so results from study this could generalized.

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