

## **DETERMINANTS OF SUCCESSFUL IMPLEMENTATION OF ACCRUAL BASED ACCOUNTING SYSTEM IN BPS**

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### **Abstract**

Implementation of accrual based accounting system (SAIBA) has an important role to improve the quality of financial statements with more comprehensive information to stakeholders and users of financial statements. SAIBA more complex than the previous accounting system. SAIBA accommodate accrual system through the adjustment process for each account that indicates the actual number according to the principles of periodicity and matching the gain and revenue. In the first year of implementation SAIBA, assessment of BPS financial statements decreased from WTP becomes WDP. This study examines and analyzes the determinants of successful implementation of SAIBA. This study uses a questionnaire survey, respondents are SAIBA's operator on vertical institutions BPS. The results show that human resource competencies, organizational commitment and support device have a significant positive effect, while internal control system is not significant positive effect on successful implementation of SAIBA. Successful implementation of SAIBA measured by ease and usefulness of SAIBA and quality of the financial statements is relevant, reliable, comparable and understandable. Specifically, research suggests that improving competence of human resources through improvement of knowledge, skills, and attitudes according the task; Increased organizational commitment through increased identification, engagement, and loyalty; and increased support device through increasing availability and sophistication will support the successful implementation of SAIBA. Based on these results also suggested that BPS improve guidance and supervision by APIP to improve the quality of financial statements. The research results support the theory of policy implementation; where the competence of human resources and support devices that are components of resource factors, and organizational commitment as a form of disposition or implementer attitude factors are affecting successful implementation of SAIBA.

**Keywords:** SAIBA, Competence HR, Organizational Commitment, Support Device

## **1. Introduction**

The evaluation results of the Audit Board (BPK) on the financial statements of the BPS-Statistics Indonesia in 2015 which is the first year of implementation of accrual-based accounting system is Fair With Exceptions. There was decrease compared to previous years, where since the year 2011 - 2014 BPS obtain opinions Fair With Exceptions. This is what motivates research on the determinants of successful implementation of accrual based accounting system in BPS.

Implementation of accrual-based accounting system (SAIBA) is a government critical step in providing information that is more relevant, reliable, and can be compared on the management and use of economic resources in order to measure the government's performance. Because of accrual accounting is not only able to generate the expense that have been paid by the government, but the entire expense required so that the cost of public services can be calculated more reasonable. In addition to better performance measurement, accrual accounting can also provide a more timely recognition and disclosure of future liabilities is more measured. Thus Saiba implementation will improve the quality of financial statements by providing more comprehensive information that compatible with the accounting principles is full disclosure.

Implementation of accrual-based accounting system is more complex than a cash-based accounting system, because it requires the adjustment process for each account that indicates the actual number in accordance with the principle of periodicity and matching of gain and revenue. So it takes human resources who have an understanding of accounting, so that the transaction can translate into quality financial statements. Edward III in policy implementation theory says that one of the factors that affect the successful implementation of the policy is the competence of human resources as needed (Agustino, 2016).

SAIBA's operators in BPS with educational background in accounting is still limited. Thus required a commitment from leaders and employees in implementing SAIBA, in order to produce quality financial statements. Commitment has a very important role, because of the commitment is key to the success of a change. Strong commitment will allow one to pull out the power of physical, mental,

and spiritual enhancements that can be obtained in completing tasks and responsibilities, otherwise devoid of strong commitment then the big jobs will be difficult.

Human resources who have the competence and strong commitment will not be able to perform tasks and functions optimally if it is not supported by an adequate device. Kristyono (2014) and Witantri (2012) stated that the support device has a significant impact on the successful implementation of accrual based accounting. Likewise, the system will not produce quality output, when the input transaction data is not valid. To ensure that the transaction data is correct and has been equipped with complete evidence, it should be the role of the internal control system.

Based on the above, the research problem is: whether the human resource competencies, organizational commitment, support devices, and internal control systems have a significant effect on the successful implementation of accrual based accounting system. Thus, this study aims to examine and analyze the effect of human resource competencies, organizational commitment, support devices, and internal control systems on the successful implementation of accrual based accounting system.

## **2. Theoretical Framework and Hypothesis Development**

Implementation is an important step in the policy structure, because this process determines the level of success or achievement of policy. According Meter and Horn (1975), implementation of the policy involve the acts of individuals, government officials or private groups that aim to achieve policy objectives (Agustino, 2016). Edwards III (1980) developing a top-down policy implementation; in his model there are four factors that affect the successful implementation of the policy is communication, resources, disposition, and a bureaucratic structure (Agustino, 2016).

Communication is essential to achieve the objectives of the policy implementation. Three things that need to be considered in the communication are the transmission, clarity, and consistency. Transmission is how the policy will be implemented must be conveyed to the implementer. Clarity are objectives and how to implement the policy should be clear, so that the implementation process is compliance with what has been decided. Consistency of instruction will assist the implementation to be effective. In the implementation of accrual based accounting system, BPS act as implementing policies.

The second factor affecting the success of policy implementation is a resource. The main resource of policy implementation is human resources. The human resources required are human resources with the skills and competence as required. Competence is a characteristic and ability involve aspects of knowledge, skills and attitudes appropriate tasks and/or functions of occupation (head of the State Employment Agency regulation No. 7 of 2013). Although the implementor has a number of staff who understand what is expected and what should be done to implement the policy, but without supporting devices, implementation will not be effective. Supporting devices are a resource element that affecting the successful implementation of policy. Support device is a tool to support the implementation of activities or work such as computers, software, and others (Azhar, 2007)

Disposition is the attitude and commitment of the implementer in implementing policies. every policy requires implementer which has a strong commitment to achieve policy objectives. Simanjuntak (2005) states that the commitment is the ability to take responsibility for what is mandated. A strong commitment will maximize a person in completing the work and responsibilities. Thus, if an individual is committed to a specific target, then this will affect the actions and consequences of its performance. Meyer and Allen (1991), formulate a definition of the commitment in the organization as a psychological construct which is characteristic of relationship between members of the organization with the organization and has implications to an individual's decision to continue its membership in the organization (Umam, 2010: 58). Based on these definitions members who are committed to the organization would be able to survive as part of the organization rather than members who do not have a commitment to the organization. According Mowday et al. (1979), organizational commitment set up when each individual develops three interrelated attitudes towards organizations, among others: (1) identification, ie understanding or cognition of the objectives of the organization; (2) involvement, the sense of involved in an occupation or a sense that the work is fun; and (3) loyalty, the sense that the organization is the place to work and live.

The bureaucratic structure is working mechanism structured to manage the implementation of a policy that includes the Standard Operating Procedure (SOP), which manage the flow of work between the implementers. internal control is a form of working mechanism in the financial management which

includes the transaction has through accounting procedures, obtain authorization from the competent authorities, include documents/evidence of the transaction. It is important to support accountability of data transaction input. Internal controls are part of the internal control system. The internal control system is an integral process in actions and activities carried out continuously by the management and all employees to provide reasonable assurance for the achievement of organizational goals through effective and efficient activities, reliability of financial statements, asset security and adherence to state laws invitation (Government Regulation No. 60 of 2008).

Successful implementation of the policy can be measured from the process and achieving the goal the final result (output) (Agustino, 2016). Implementation of SAIBA is mandatory, but the acceptance implementor will greatly affect the process of utilizing the system to achieve the expected results. One model to analyze and understand the factors that influence and acceptance of the use of computer technology is TAM (Technology Acceptance Model), which was first introduced by Fred Devis in 1986. Factors that could affect is the user's perception of the usefulness and ease of use of IT (Davis, 1989 ). The output generated from the accrual-based accounting system is financial statements. Criteria of quality financial statement in accordance with Government Regulation No. 71 of 2010 is relevant, reliable, comparable and understandable.

The model employed in our study is depicted in Fig.1

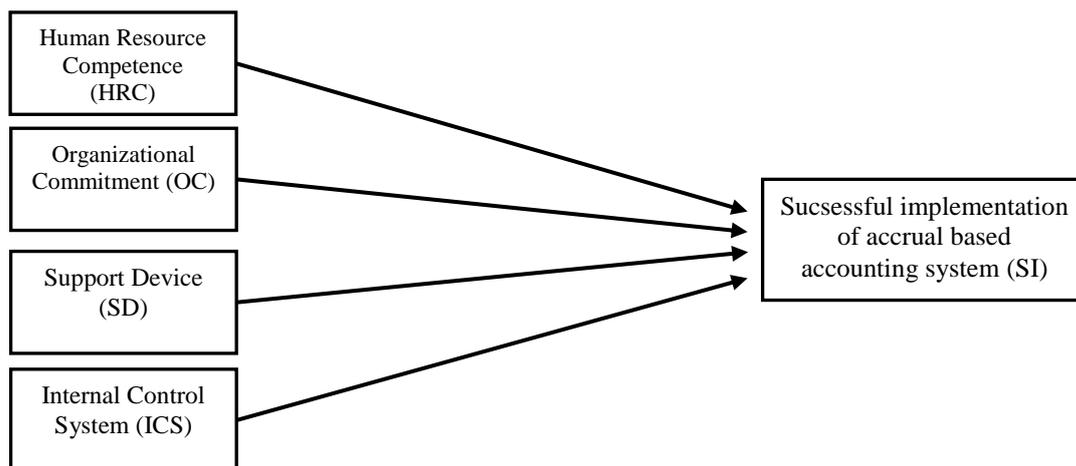


Fig. 1 Model of the Study

### *2.1. The Effect of Human Resources on the Successful Implementation of Accrual Based Accounting System*

Human resources are fundamental elements of organization and must be managed as well as possible in order to be able to contribute optimally to the achievement of organizational goals. Human resources who have the expertise and capacity is one factor supporting the successful implementation of policies (Agustino, 2016). Accrual-based accounting system has more complexity than the cash-based accounting system. Competence of human resource is a factor that determines the success of the implementation of accrual-based accounting system. Competence of human resources in this case the operator Saiba, in addition understand how to operate the application system, also must have the ability in accounting, because SAIBA require adjustment process before preparing the financial statements to determine the actual value of each account so that appropriate the accrual basis and should also be can interpret the output generated by Saiba which are described in the notes on financial statements (CaLK).

The role of HR competencies in the success of the implementation has been proven by research Witantri (2012), Kristyono (2014), and Alfian (2014) with significant results. Pratama (2012) and Mahadi (2014) stated that the competence of human resources is a decisive factor in the implementation of accrual based accounting. This opinion is reinforced by research Kristiawati (2015), Surepno (2015) and Maemunah (2016) which states that one of the factors that occupy an important role in the successful implementation of accrual accounting system is the quality of human resources.

Implementation is successful when it produces the expected output, is quality financial statements. Some research has been done related to the influence of human resource competencies to quality financial statements, such as Soimah (2014) and Ramadan (2015) with results showing that the human resource competency significantly influence the quality of financial statements. Based on the description above, this study proposes the following hypothesis:

**H1.** *The competence of human resources significant positive effect on the successful implementation of accrual based accounting system.*

## *2.2. The Effect of Organizational Commitment on the Successful Implementation of Accrual Based Accounting System*

Simanjuntak (2005), state that the commitment is the ability to take responsibility for the things entrusted to someone. A strong commitment will enable a person can expend on physical, mental and spiritual additions which can be obtained in completing their tasks and responsibilities. So we can say that the commitment to each member of the organization in carrying out its duties and responsibilities will encourage organizations to peak at goal. This is in accordance with policy implementation model developed by Edwards III (1980), which states that one of the factors supporting the successful implementation of policies is the disposition or attitude implementers (Agustino, 2016). Disposition is a manifestation of the commitment to implement policies or programs that should be implemented to achieve the goals set.

Implementation of accrual-based accounting system requires the commitment of all members of organization to achieve the objectives. A strong commitment from leadership is the key success of implementation, because implementation takes time and expense. The strong commitment of implementer accrual-based accounting system to generate quality financial reporting is also needed. Thus it takes the organizational commitment to support the implementation of accrual based accounting system so as to achieve the desired objectives.

Witantri (2012) stated that the commitment have a significant effect on the implementation of accrual based accounting. This condition is supported by research Alfian (2014) and Kristyono (2014), which prove that the commitment have a partial affect on the successful implementation of accrual based accounting. The case studies by Kristiawati (2015) found that one factor that was instrumental in the successful implementation of the accrual accounting system is commitment.

Witantri (2012) stated that a commitment had a significant impact on the implementation of accrual based accounting. This condition is supported by research Alfian (2014) and Kristyono (2014), which prove that the commitments have a partial influence the successful implementation of accrual based accounting. The case study by Kristiawati (2015) found that one factor that keep an important

role in the successful implementation of accrual accounting system is commitment. Based on the description above, this study proposes the following hypothesis:

**H2.** *Organizational commitment significant positive effect on the successful implementation of accrual based accounting system*

### *2.3. The Effect of Support Device on the Successful Implementation of Accrual Based Accounting System*

Accrual-based accounting system that was built by the ministry of finance requires a supporting device like a computer must fulfill the minimum specifications as a form in the implementation process. Including the availability of internet facilities to facilitate the process of reconciliation with the Treasury Office via e-recon system. If the devices needed to support the implementation of the system is available, it will support the successful implementation. This is in accordance with the model of the theory of policy implementation developed by Edwards III (1980), in which the components of resources to support the successful implementation is support device (Agustino, 2016). Support device is a tools to support the implementation of activities or work (Azhar, 2007). Supporting devices which are intended include computers, printers, internet network, and others.

Research Wiitantri (2012) about the successful implementation of accrual-based SAP and Kristyono (2014) about the successful implementation of PP 71/2010 prove that the support device has a significant effect. This is supported by case studies conducted Kristiawati (2015) who found that the support device is one of the factors that affect the successful implementation of accrual based accounting. Based on the description above, this study proposes the following hypothesis:

**H3.** *Support device significant positive effect on the successful implementation of accrual based accounting system*

#### *2.4. The Effect of Internal Control System on The successful of Implementation Accrual Based Accounting System*

The Finance Minister in the event kick off the implementation of accrual-based accounting, states that the community requires public disclosure by disclosing information on the achievement of development results, the management of state finances, the achievement of performance targets government and all matters relating to public services in a transparent and accountable. The appearance is provide the financial statements more transparent and accountable in accordance with SAP. To provide reasonable assurance that the financial statements are accordance governmental accounting standards required internal control systems.

Implementation of a system is successful when the system is able to produce the expected output. The expected output of accrual-based accounting system is the quality of financial statements. To prevent misstatements in the financial statements required the role of the internal control system. An adequate internal control system will be able to support the successful implementation of accrual based accounting system to produce quality financial statements. It is as stated in the model of theory of policy implementation developed by Edward III (1980), that factor to the four that affect the successful implementation of policies was a bureaucratic structure, its the working mechanism set up to manage the implementation of a policy that regulates the flow of work between the implementer. The form of working mechanism in the financial management is an internal control system to ensure that the transaction data in the input data is correct and valid.

Several studies have shown the influence of the internal control system of the quality financial statements. Wardani (2012) and Soimah (2014) proved that the internal control systems affect the quality of financial reporting. This is supported by research Ramadan (2015) which states that the internal controls affect the quality of financial reporting. The different results indicated by research Drama (2014) which states that the internal control system does not affect the quality of financial reporting. Based on the description above, this study proposes the following hypothesis:

**H4.** *Internal control systems significant positive effect on the successful implementation of accrual based accounting system*

### **3. Research Method**

#### *3.1. Describe Data Selection and Collection Approach*

The study population is Saiba operators in vertical agencies BPS with a total of 509. The sample size was determined using Slovin Technique (Umar, 2008), with the following formula:

$$n \geq \frac{N}{1 + Ne^2}$$

Information:

N = population size

e = Estimated error rate

With estimated error rate (e) 10% and population of 509, the minimum sample to be taken are:

$$n = \frac{N}{1 + Ne^2} = \frac{509}{1 + 509(0,10)^2} = 83,61 = 84$$

The minimum sample to be taken is 84 and selected with probability sampling technique using simple random sampling. Simple random sampling carried out in each region.

Questionnaires were distributed to every region of the inspectorate to obtain a minimum sample amounted to 84 respondents. The first provincial-elect is the provinces of West Sumatra, North Sumatra and Central Java. 87 questionnaires sent to the email address of respondent, the number of questionnaires returned and can be processed is 57. This amount has not achieve the minimum samples, questionnaires were distributed to the following provinces elected, is the province of West Papua, DKI Jakarta and Maluku. 28 questionnaires sent to the email address of respondent, the number of questionnaires returned and can be processed is 21. Until the second phase, the total returned questionnaires was 78, and has not reached the minimum number of samples. Therefore, questionnaires were distributed to the next province were selected are the Province of Riau Islands, Bali and Central Sulawesi. 30 questionnaires sent to the email address of respondent, the number of questionnaires returned and can be processed is 21. Until the third phase, the number of questionnaires returned and can be processed is 99 and has reached the minimum number of samples.

Demographic analysis of respondents reveals that most (59.6%) of the respondents were female. The majority of respondents (48.5%) aged 30-40 years, this indicates that the majority of respondents are at a productive age. Most (49.5%) of respondents with S1 education level, this indicates that the majority of respondents have a better ability to learn, understand and run the accounting system

to produce financial statements. 38.4% of respondents have tenure as operator for 5-10 years, 12.1% have tenure as operator over 10 years. This means that the majority of respondents or about 50 people (50,5%) have experienced as accounting system operators.

### *3.2. Measurement and Operational Variable Definition*

Competence of human resources (HRC) is a characteristic and ability involve aspects of knowledge, skills and attitudes appropriate to the task or job function (Perka BKN No. 7 in 2013). Human resources needed in policy implementation model developed by Edwards III (1980) is the staff who have the skills and abilities necessary (Agustino, 2016). This variable using three indicators are knowledge, skills and attitudes appropriate tasks. To measure this variable, we asked respondents to indicate their level of agreement using a 5-point Likert-type scale, ranging from strongly disagree to strongly agree, on 8 item; was adapted from Soimah (2014) and Wardani (2012).

Organizational commitment (OC) is a condition of the extent to which an employee is support a particular organization which has implications on an individual's decision to maintain membership in the organization. Organizational commitment woke up when each individual develops three interrelated attitudes towards the organization, ie the identification, engagement, and loyalty (Mowday, et.al, 1979). This variable using three indicators are the identification, engagement and loyalty. To measure this variable, we use 7 item, ranging from 1 (strongly disagree) to 5 (strongly agree) was adapted from Hakim (2015).

Support device (PP) is a device to support the implementation of activities or employment such as computers, software and others (Azhar, 2007). Variable of support device measured by two indicators, ie the availability and sophistication are described into 5 item, ranging from 1 (strongly disagree) to 5 (strongly agree) was adapted from Azhar (2007).

The internal control system is an integral process in actions and activities carried out continuously by the management and all employees to provide reasonable assurance for the achievement of organizational goals through effective and efficient activities, reliability of financial reporting, asset security and adherence to state laws invitation (Government Regulation No. 60 of 2008). Variable of internal control system is measured by five indicators, ie the separation of functions,

delegation of authority, the documentation of the transaction complete and valid, the recording of accurate and timely, and the role of internal control of government are described into 11 item, ranging from 1 (strongly disagree) to 5 (strongly agree) was adapted from Wardani (2012).

Successful implementation of accrual based accounting system (KI) is a condition where the system able to support the implementation of accrual accounting to achieve the expected output. KI variables measured by six indicators, are the ease of use Saiba, usefulness of Saiba, relevant, reliable, comparable and understandable are described into 17 items, ranging from 1 (strongly disagree) to 5 (strongly agree) was adapted from Najati (2015).

### *3.3. Data analysis method*

Data were analyzed using descriptive and inferential statistics. Descriptive statistics are statistics to analyze the data by describing the data collected without making inferences or generalizations (Sugiyono, 2016). Descriptive statistics of research include average, mode, standard deviation, and coefficient of variation. Inferential statistical analysis using SEM-PLS (WarpPLS 3.0). Phase analysis using SEM-PLS is as follows: first, the measurement model analysis is used to evaluate the relationship between measures and constructs by assessing the reliability and validity of measures (indicator) relating to specific constructs. Secondly, the structural model analysis is used to test hypothesised relationship. Measurement models and the structural models is depicted in Fig.2.

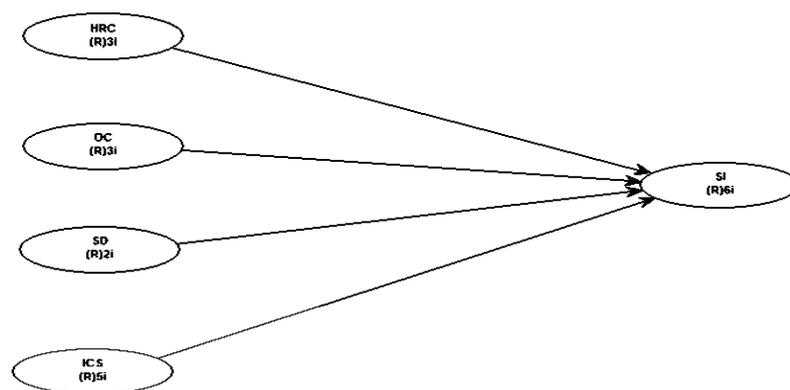


Fig. 2. Measurement Models and the Structural Models

Based on Fig. 2, structural equation models are as follows:

$$SI = \gamma_1 HRC + \gamma_2 OC + \gamma_3 SD + \gamma_4 ICS + \zeta$$

Keterangan:

SI = suksesfull implementation of SAIBA

HRC = human resources competence

OC = organitazional commitment

SD = support device

ICS = internal control sistem

$\gamma$  (Gama) = coefficient effect of exogenous variables on endogenous latent variables

$\zeta$  (Zeta) = error structural model

## 4. Results

### 4.1. Descriptive statistics

Descriptive statistics of variable include mean, mode, standard deviation, and coefficient of variation, as shown in Table 1.

Table 1 Descriptive Statistics of Variable

Variable	Mean	Mode	standard deviation	coefficient of variation
SI	4.28	4	0,29	0,07
HRC	3.77	4	0,47	0,13
OC	4.05	4	0,39	0,10
SD	4.05	4	0,40	0,10
ICS	4.04	4	0,33	0,08

Source: research data (processed)

All of research variables has a mode 4. The variable with the highest mean is variable successful implementation of accrual based accounting system (SI). The variable with the lowest mean is variable competence of human resources (HRC). The mean value of SI variable is 4.28, this means that according to the respondent's perception the success of the accrual basis accounting system implementation is in the successful category. The mean value of HRC variable is 3.77, this means that according to the perception of the respondents the competence of human resources implementing accrual basis accounting system is in good category.

Variables with the highest standard deviation is HRC (0.47) and the variable with the lowest standard deviation is SI (0.29). Variables with the highest coefficient of variation is the HRC and the variable with the lowest coefficient of variation is SI. The coefficient of variation of variable HRC approximately 13% and the coefficient of variation of the variable SI approximately 7%.

*4.2. Inferential statistics analysis*

Data analysis using SEM-PLS with program of WarpPLS 3.0. Phase analysis is the measurement model analysis and structural model analysis. The measurement model is used to evaluate the relationship between measures and constructs by assessing the reliability and validity of measures (indicators) relating to specific constructs. The structural model is used to test the hypothesis.

Latent variables are qualified reliable if composite reliability and Cronbach alpha greater than 0.70 (Sholihin and Ratmono, 2013). According to Hair, et.al. (2014), Cronbach's alpha tends to underestimate the internal consistency reliability, it is more appropriate to apply a different measure of internal consistency reliability, which is referred to as composite reliability (Pc). Table 2 shows that all the latent variable has composite reliability > 0.7, its means that the variable has been qualified reliability.

Table 2 Composite Reliability Coefficients

Variable	Composite Reliability
SI	0,839
HRC	0,809
OC	0,853
SD	0,882
ICS	0,833

Source: research data (processed)

Data validity is the data that qualifies the convergent validity and discriminant validity. Convergent validity criteria, if loading > 0.70 (for certain conditions, loading between 0.40 to 0.70 is considered to be maintained) and and p is significant (<0.05) (Hair, et.al., 2014). The results of the evaluation of convergent validity variables are shown in Table 3, all the indicators are qualified convergent validity.

Table 3 Convergent Validity

Indicator	Loading	p	Convergent Validity
SI1	0.531	<0.001	qualified
SI2	0.677	<0.001	qualified
SI3	0.800	<0.001	qualified
SI4	0.690	<0.001	qualified
SI5	0.713	<0.001	qualified
SI6	0.669	<0.001	qualified
HRC1	0.658	<0.001	qualified
HRC2	0.788	<0.001	qualified
HRC3	0.843	<0.001	qualified

OC1	0.777	<0.001	qualified
OC2	0.812	<0.001	qualified
OC3	0.847	<0.001	qualified
SD1	0.888	<0.001	qualified
SD2	0.888	<0.001	qualified
ICS1	0.601	<0.001	qualified
ICS2	0.627	<0.001	qualified
ICS3	0.867	<0.001	qualified
ICS4	0.843	<0.001	qualified
ICS5	0.567	<0.001	qualified

Source: research data (processed)

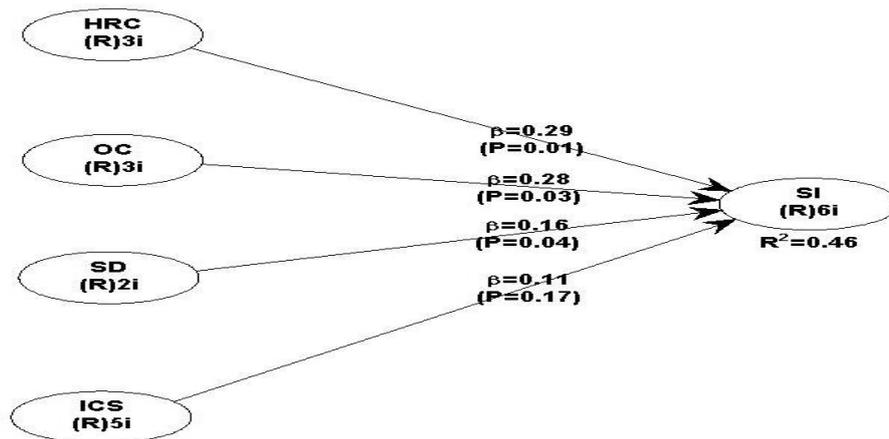
Discriminant validity criteria is the square root value Average Variance Extracted (AVE) is greater than the correlation between constructs (Sholihin and Ratmono, 2013). Table 4 shows that the square root of AVE for each variable is greater than the correlation between variables, this means that the variable has qualified discriminant validity. After variable qualify the validity and reliability, it can be evaluated structural model.

Table 4. Square Root Value Average Variance Extracted (AVE)

Variable	SI	HRC	OC	SD	ICS
SI	<b>0.685</b>				
HRC	0.558	<b>0.767</b>			
OC	0.539	0.464	<b>0.812</b>		
SD	0.468	0.401	0.418	<b>0.888</b>	
ICS	0.555	0.606	0.609	0.548	<b>0.713</b>

Source: research data (processed)

The results of structural model analysis in Fig. 3 shows the coefficient of determination ( $R^2$ ) is 0.46. This means that the variant of variable human resource competencies, organizational commitment, support device, and the internal control system is only capable of explaining variance successful implementation of accrual based accounting system by 46%, while 54% of variance explained by other variables not included in the research model.



Source: Perform SEM Analysis

Fig. 3 Structural Model Evaluation

Based on Fig. 3 The equation of structural models is as follows:

$$SI = 0,29HRC + 0,28OC + 0,16SD + 0,11ICS + \zeta$$

The result (see Fig.3) show that the competence of human resources is positively associated with the successful implementation of accrual based accounting system ( $\beta=0.29$ ;  $p=0,01$ ). Therefore hypotesis  $H_1$  state that the competence of human resources significant positive effect on the successful implementation of accrual based accounting system is supported. This mean that the higher the competence of human resources who implement accrual-based accounting system will increasingly support the achievement of successful implementation of accrual-based accounting system with the presentation of quality financial statements.

Fig.3 show that the organizational commitmen is positively associated with the successful implementation of accrual based accounting system ( $\beta=0.28$ ;  $p=0,03$ ). Therefore hypothesis  $H_2$  state that organizational commitment significant positive effect on the successful implementation of accrual based accounting system is supported. This means that the stronger the organization's commitment in implementing an accrual-based accounting system, will further support the successful implementation of accrual-based accounting system with the presentation of quality financial statements.

The support device is positively associated with the successful implementation of accrual based accounting system ( $\beta=0.16$ ;  $p=0,04$ ). Therefore hypothesis  $H_3$  state that support device significant positive effect on the successful implementation of accrual based accounting system is supported.

The internal control system has a path coefficient of 0.11 with a significance level of 0.17, its means that SPI has an insignificant positive effect on the successful implementation of accrual basis accounting system. Therefore hypothesis H<sub>4</sub> state that internal control systems significant positive effect on the successful implementation of accrual based accounting system is not supported. This means that the more adequate supporting tools will further support the successful implementation of accrual basis accounting system with the presentation of quality financial statements.

The hypothesis H<sub>4</sub> is not supported, it is suspected because the separation of functions as one component of control activities has not run efficiently and effectively. This can be seen from the respondent's answer related to the dimension of separation of functions with an average value of 3.69, and of the 99 respondents SAIBA operators, 19 of them have tupoksi as technical staff. Another cause is the ineffectiveness of the role of government internal supervisors as one component of the control environment. Almost all of the respondents stated that the guidance and inspection conducted by the government internal supervisors will be able to decrease the error rate/deviation in financial management, but 32 respondents stated that they get less guidance and inspection. therefore guidance and inspection conducted by government internal supervisors need to be improved in order to support quality financial statements.

## **5. Conclusion, Implication and Limitation**

### *5.1. Conclusion*

Based on the result of research, it can be concluded that; The first, competence of human resources have a significant positive effect on the successful implementation of accrual basis accounting system. That is, the increased knowledge, skills, and attitudes according to the task of human resource who implement accrual-based accounting system will support the organization to achieve successful implementation in the form quality financial statements. Second, organizational commitment has a significant positive effect on the successful implementation of accrual basis accounting system. That is, the stronger organizational commitment is realized with the stronger identification, involvement and loyalty of employees who implement accrual-based accounting system it will further help the organization to achieve successful implementation in the form penyajinya quality financial statements.

Third, support device have a significant positive effect on the successful implementation of accrual basis accounting system. That is, the more adequate provision and support of supporting devices will further assist the organization to achieve successful implementation of accrual-based accounting system in the form of quality financial statements. Fourth, the internal control system has insignificant positive effect on the successful implementation of accrual basis accounting system. This is due to the ineffectiveness of the separation of functions and the ineffectiveness of APIP's role.

### *5.2. Implication*

Based on research results, it is suggested that; First, BPS should consider recruiting employees with educational background in accounting as Saiba operator in order to replace employees with technical duties, but assigned as the operator, thus there is a separation of functions in accordance with existing regulations. Second, the need to increase the competence of human resources BPS financial managers, particularly operators Saiba through education, training, and technical assistance. it is important, in order to prepare human resources for the implementation of accrual based accounting system using an integrated application system. Third, the BPS need to improve the provision of adequate support device to support the achievement of the goals set. Fourth, increase the role of APIPs to improve supervision and intensive investigation, in order to support the successful implementation of accrual based accounting system, so it can produce quality financial statements with predicate WTP.

### *5.3. Limitation*

Limitations of the study as follows: First, the analysis showed that the variables of human resource competencies, organizational commitment, support device, and the internal control system has a moderate contribution in explaining variants of the successful implementation of accrual based accounting system. Future studies may add exogenous variables, which are expected to affect the successful implementation of accrual based accounting system. Second, the scope of the study only on vertical institutions BPS, thereby generalizing the findings and recommendations were less may be applied to institutions outside BPS. Future studies are expected to expand the research object, for example by using a vertical agencies in some ministries / Institutions to get an overview of the successful implementation of accrual based accounting system in the Indonesian government. Thirdly,

there are several indicators with the loading of less than 0.7. This may be due to measurement error, where what was in the minds of researchers is different from what was captured by the respondent. It is recommended that further research evaluating the research instrument in order to obtain answers and more varied in accordance with the conditions that exist in the field. Researchers further mengeskplor also expected to be more relevant indicator of the internal control system in order to obtain data that is able to explain a variant of the internal control system.

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