

Determinants of Implementation of Government Accounting Standards in the Binjai City Government

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ABSTRACT

The purpose of this study was to determine the effect of the Quality of Human Resources, Organizational Commitment and Quality of Information Technology on the Implementation of Government Accounting Standards in the Binjai City Government. The location of the research was carried out at the Regional Revenue and Asset Financial Management Agency (BPKPAD) of Binjai City. The population in this study were employees of the accounting sub-sector who had status as Civil Servants and served for at least one year at the Regional Revenue and Asset Financial Management Agency, namely as many as 14 people. The hypothesis was tested using multiple linear regression analysis. The results of this study indicate that the Quality of Human Resources, Organizational Commitment and Quality of Information Technology simultaneously have a significant effect on the Implementation of Government Accounting Standards in the Binjai City Government. Partially, the Quality of Human Resources and Quality of Information Technology has a positive and significant effect on the Implementation of Government Accounting Standards, while Organizational Commitment has a negative effect on the Implementation of Government Accounting Standards in Binjai City.

Keywords: *Quality of Human Resources, Organizational Commitment, Information Technology Quality, Government Accounting Standards.*

INTRODUCTION

The implementation of accrual-based accounting for the public sector was first implemented in countries carrying out financial reforms such as New Zealand. According to Damayanti (2013), a characteristic of modern public financial management practices is the use of an accrual basis, which aims to provide more transparent information regarding government finances and continue to maintain the quality of policies taken by the government by utilizing extensive information, rather than just focusing on cash expenditures. According to Solihin (2017), the government's readiness is still lacking regarding the implementation of Accrual-based Government Accounting Standards. Based on previous research in several countries regarding the adoption of accrual-based accounting systems in public sector organizations, it states that the implementation of accrual-based accounting systems is often accompanied by a large number of weaknesses and problems (accounting, human resource, organizational and technological issues) that hinder or delay the level of adoption, so that the transition from a cash basis accounting system to an accrual basis will not occur quickly and completely (Ramilhaj, 2016).

Human Resources is a very important factor that cannot be separated from an organization, whether agency or company. Human resources have an important role for an organization because human resources are system managers. In order for this system to continue running, of course its management must pay attention to important aspects such as the quality of Human Resources, Organizational Commitment and Information Technology so that employees can be encouraged to provide all the abilities required by an organization. According to Robbins and Judge (2013: 74) commitment in an organization is the degree to

which an employee supports an organization and its goals and has the desire to maintain membership in the organization. This shows that organizational commitment is very important because it has a close relationship with employee performance, where every employee is required to have good performance in their work, for example in terms of preparation, preparation of financial reports, and supervision. This is proven in research by Adventana and Kurniawan (2013), Pratiwi, et al (2013) that Organizational Commitment has a positive effect on the implementation of accrual-based government accounting standards. Meanwhile, in research by Ardiansyah (2013) and Annisa Intan Pratiwi, et al (2017), organizational commitment has no effect on the implementation of Accrual-Based Accounting Standards.

In public/government organizations in Indonesia, the performance of public organizations is very important in realizing good governance and clean government. As well as supporting government tasks to provide the best service to the community in accordance with its characteristics as a public organization, namely oriented towards public service (public service oriented), not to seek profit (profit oriented). One of the factors supporting good quality financial reports is information technology, where financial reports are produced from a process that is based on good input, process and output. In the explanation of Government Regulation No. 56 of 2005 concerning Regional Financial Information Systems, it is stated that in order to follow up on the implementation of the development process in line with the principles of good governance, the government and regional governments are obliged to develop and utilize advances in information technology to improve capabilities. managing regional finances and channeling regional financial information to public services.

The use of information technology is reflected in the level of integration of information technology in the accounting tasks carried out (Wardani & Andriyani, 2017). Good information technology must be operated by human resources who understand and are competent to produce quality financial reports. Financial reports must have value. Based on research conducted by Annisa Intan Pratiwi, et al (2017), the quality of Information Technology has a significant effect on the implementation of Accrual-Based Government Accounting Standards. Based on research conducted by Apriliani (2015), it was found that information technology had a significant effect on the implementation of accrual-based SAP, supported by Widyastuti, et al (2015) who stated that information technology had a significant positive effect on the implementation of accrual-based SAP. Meanwhile, Adventana (2013) states that information technology partially has no effect on the implementation of accrual-based SAP, supported by Sugiarto and Alfian (2014) who explain that information system factors have no effect on the implementation of accrual-based accounting based on government accounting standards.

The City of Binjai has received a WTP (Unqualified) Opinion for 5 consecutive years, which means that the LKPD (Regional Government Financial Report) of the City of Binjai has good financial reports. WTP or unqualified opinion means stating that the financial statements of the entity being examined present fairly in all material respects the financial position, business results and cash flows of the particular entity in accordance with the accounting principles applicable in Indonesia (kemenkeu.go.id). Even though we have received WTP opinions 5 times in a row, there are still notes from the Financial Audit Agency (BPK). One of the notes is that the budgeting classification for employee expenditure, goods and services expenditure, social assistance expenditure, capital assistance and other financial

assistance expenditure on a number of OPDs is incorrect (IHPD 2021). This research aims to analyze the determinants of the implementation of Government Accounting Standards in Binjai City which include the factors of Quality of Human Resources, Organizational Commitment and Quality of Information Technology.

METHODS

This research approach is a type of associative-quantitative research. In this research, researchers selected 14 State Civil Service Employees in the Accounting Sector at the Regional Revenue and Asset Financial Management Agency (BPKPAD) of Binjai City as the population. Researchers use non-probability sampling techniques using a saturated sampling approach or the entire population is used as a sample. The type of data used in this research is quantitative data, where this data is data obtained from the Binjai City Regional Revenue and Asset Financial Management Agency (BPKPAD). The data source used in this research is primary data. Primary data is data obtained through questionnaires regarding related variables in the form of respondents' answers to a list of questions asked by researchers. The researcher used a survey method, namely by sending a questionnaire to the Regional Financial and Asset Revenue Management Agency (BPKPAD) in Binjai City with the accounting sub-section. Data analysis was carried out by conducting hypothesis testing consisting of simultaneous tests and partial tests.

RESULTS AND DISCUSSION

The f test aims to find out whether all the independent variables are able to explain the dependent variable. The f test is used to determine simultaneously or jointly the Quality of Human Resources, Organizational Commitment, Quality of Information Technology on the Implementation of Government Accounting Standards.

Table 1. Simultaneous Test Results

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	166,482	3	55,494	3,935	.043b
	Residual	141,018	10	14,102		
	Total	307,500	13			

a. Dependent Variable: Implementation of Government Accounting Standards

b. Predictors: (Constant), Quality of Information Technology, Organizational Commitment, Quality of Human Resources

The F test results show that the Sig. amounting to $0.043 < 0.05$, which means that there is a significant influence of the factors Quality of Human Resources, Organizational Commitment, Quality of Information Technology simultaneously on the Implementation of Government Accounting Standards in Binjai City. Meanwhile, partial test results show the following results:

Table 2. t test results

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	10,530	13,782		,764	,462
	Quality of Human Resources	,447	,265	,440	1,891	,012
	Organizational Commitment	-.054	,261	-.050	-.209	,039
	Information Technology Quality	,392	,237	,425	1,853	,012

a. Dependent Variable: Implementation of Government Accounting Standards

Table 2 shows that the variables Quality of Human Resources and Quality of Information Technology have a significant effect on the Implementation of Government Accounting Standards in Binjai City. The Organizational Commitment variable was proven to not significantly influence the Implementation of Government Accounting Standards in Binjai City.

Discussion

Based on the results of the analysis of research data that has been carried out, it shows that there is a positive and significant influence between the Quality of Human Resources on the Implementation of Government Accounting Standards in the Accounting Sector of the Binjai City Regional Revenue and Asset Financial Management Agency. This statement is proven by the results of the T Test calculation which produces a significance value of $0.012 < 0.05$. So it can be concluded that the higher the quality of existing Human Resources, the greater the readiness in implementing Government Accounting Standards in that agency. The results of this research are in line with previous research conducted by Adventana and Kurniawan (2013), Kusuma (2013) and Arif (2013) who found evidence that there is an influence of Human Resource Quality on Readiness to Implement Government Accounting Standards.

From the partial test hypothesis testing, the organizational commitment variable produces a significance value of $0.039 < 0.05$, which means that there is a negative and significant influence of the organizational commitment variable on the implementation of government accounting standards. So it can be concluded that the greater organizational commitment has no effect on the implementation of Government Accounting Standards in the agency. The results of this research are not in line with previous research conducted by Adventana and Kurniawan (2013), Pratiwi, et al (2013) where there was a positive and significant influence of organizational commitment on the implementation of government accounting standards, so the second hypothesis was rejected.

In this research, the test results on the information technology quality variable have a

calculated t-value of 1.891 with a t-table of 1.812 and a significant value of $0.012 < 0.05$, which means that there is a positive and significant influence of the information technology variable on the implementation of government accounting standards. It can be concluded that the higher the quality of Information Technology, the higher the readiness in implementing Government Accounting Standards. The results of this test are in line with the hypothesis carried out by Annisa Intan Pratiwi and Sri Rahayu (2017) who found a positive and significant influence of Information Technology Quality on the Implementation of Government Accounting Standards.

CONCLUSION

Based on the results of the discussion of data analysis through proving the hypothesis, the conclusions that can be drawn in this research are as follows:

1. The Human Resource Quality variable has a positive and significant influence on the Implementation of Government Accounting Standards. The higher the quality of human resources in understanding government accounting standards, the higher the level of readiness in implementing government accounting standards of the Binjai City Government.
2. The Organizational Commitment variable has a negative and significant influence on the Implementation of Government Accounting Standards. The lower the organizational commitment in implementing government accounting standards, the higher the level of readiness in implementing Binjai City government accounting standards.
3. The Information Technology Quality variable has a positive and significant influence on the Implementation of Government Accounting Standards. The higher the quality of Information Technology in implementing government accounting standards, the higher the level of readiness in implementing government accounting standards for the Binjai City government

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