



INNOVATIVE: Journal Of Social Science Research

Volume 4 Nomor 5 Tahun 2024 Page 1091-1104

E-ISSN 2807-4238 and P-ISSN 2807-4246

Website: <https://j-innovative.org/index.php/Innovative>

The Influence Of The Quality Of Human Resources, Computer Devices, Leadership Style, And Organizational Commitment On Government Accounting Standards In Garut Regency

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Abstrak

Penelitian ini bertujuan untuk mengetahui pengaruh kualitas sumber daya manusia, kecukupan peralatan komputer akuntansi, gaya kepemimpinan, dan komitmen organisasi terhadap penerapan standar akuntansi pemerintahan berbasis akrual pada pemerintah Kabupaten Garut. Penelitian ini menggunakan pendekatan kuantitatif dengan alat analisis data menggunakan analisis regresi linier berganda, dengan bantuan aplikasi SPSS versi 16. Sumber data penelitian ini menggunakan data primer. Pengumpulan data penelitian ini menggunakan kuesioner dengan jumlah responden 93 orang dan sampel sebanyak 31 SKPD Pemkab Garut. Hasil penelitian ini menunjukkan bahwa secara parsial variabel kualitas sumber daya manusia, kecukupan peralatan komputer akuntansi, gaya kepemimpinan, dan komitmen organisasi berpengaruh terhadap penerapan standar akuntansi pemerintahan berbasis akrual pada pemerintah Kabupaten Garut.

Kata Kunci: Kualitas Sumber Daya Manusia, Kecukupan Peralatan Komputer Akuntansi, Gaya Kepemimpinan, Komitmen Organisasi, dan Implementasi SAP Berbasis Akrual

Abstract

This study aims to determine the effect of the quality of human resources, the adequacy of accounting computer equipment, leadership style, and organizational commitment to implementing accrual-based government accounting standards in the government of Garut Regency. This study uses a quantitative approach with data analysis tools using multiple linear regression analysis, using the SPSS version 16 application assistance. The data source of this study uses primary data. The data collection of this research used a questionnaire with 93 respondents and a sample of 31 SKPD of the Garut Regency Government. The results of this study indicate that partially the variables of the quality of human resources, the adequacy of accounting computer equipment, leadership style, and organizational commitment affect the implementation of accrual-based government accounting standards in the government of Garut Regency.

Keywords: Quality of Human Resources, Adequacy of Accounting Computer Equipment, Leadership Style, Organizational Commitment, and Accrual-Based SAP Implementation

INTRODUCTION

The stipulation of PP No. 71 of 2010 then the application of accrual-based government accounting standards already has a legal basis. Accrual-based SAP implementation is not an easy thing to do. Implementation must be carried out carefully with careful and structured planning and preparation related to regulations, systems, and human resources. The successful implementation of Accrual-Based SAP is needed to produce financial reports that are more transparent and more accountable (Asri, 2015).

In implementing accrual-based government accounting standards, it turned out not to be as smooth as expected. In fact, BPK RI still found discrepancies in data and problems related to recording that had not been carried out accurately, late in submitting financial reports. The process of preparing financial statements that were not entirely following SAP. In addition, based on the findings of the BPK RI Examination Results in Semester I of 2019. It was stated that there was a land acquisition by Perum BULOG regional division Jabar in Garut Regency to develop the MRMP (Modern Rice Milling Plant) and CDC (Corn Drying Center) that did not comply with the guidelines for land acquisition and licensing arrangements. For a protracted release of land rights. In addition, the management and recording of fixed assets are not fully in accordance with the provisions, namely PSAP 07, regarding accounting for fixed assets.

Furthermore, the Financial Audit Agency (BPK) found financial findings for the 2020 budget year of the Garut Regency Government, and the findings amounted to Rp. 21,490,559,132.94. With the findings of the 2020 BPK LHP, the Regent of Garut, Rudy Gunawan, SH, MH, confirmed the findings of the use of the budget by the BPK, that most

of the findings were administrative, which had an impact on finances.

One of the factors that influence the application of the accrual-based government accounting system is the quality of human resources. According to Simanjuntak (2010), a challenge that affects the success of implementing an accrual-based government accounting system is the availability of competent and reliable human resources in the accounting field. In addition, the supporting facilities factor in the form of information technology, both in the form of hardware and software, is very much needed to apply an accrual-based government accounting system. Herlina (2013) states that the information factor affects the readiness of local governments to implement the accrual basis accounting system. The next factor is organizational commitment and leadership style. In this case, the authority in decision-making is the organization's leader (Robbins, 2009). Simanjuntak (2010) states that strong support from the leadership and cooperation with employees is the key to the success of a change.

This study refers to several previous studies, namely Putra & Ariyanto (2015), which show that the variables of the quality of human resources, communication, organizational commitment, and leadership style affect the application of accrual-based government accounting standards. Furthermore, Jalardi and Riharjo's (2016) research states that internal control, availability of infrastructure, and organizational commitment affect the effectiveness of applying accrual-based government accounting standards, while the quality of human resources has no significant effect. Furthermore, Arch's research (2017) states that human resources and supporting devices affect the readiness to implement accrual-based government accounting standards, but leadership style does not have a significant effect.

Based on the above background, the researcher is interested in testing the extent to which the implementation of accrual-based accounting in Garut City is influenced by the quality of human resources, the adequacy of accounting computer equipment, leadership style, and organizational commitment.

RESEARCH METHODS

Object of research	Quality of Human Resources, Adequacy of Accounting Computer Equipment, Leadership Style, Organizational Commitment
Research Method	Quantitative Method
Population	31 SKPD in Regency Government. Garut
Unit of Analysis	SKPD
Method of collecting data	Questionnaire
Test Instrument Data	Validity & Reliability
Classic assumption test	Normality, heteroscedasticity, multicollinearity
Analysis Tools	Multiple Linear Regression
Hypothesis testing	Determination coefficient test, T . test

RESEARCH RESULTS & DISCUSSION

Research Result

Validity test

All validity values on the variables of human resource quality, adequacy of accounting computer equipment, leadership style, organizational commitment, and government accounting standards show numbers greater than 0.202 t- table. Therefore, the statement is considered valid or appropriate to be used as a measuring tool for government accounting standards in Garut.

Reliability Test

The reliability value of the human resource quality questionnaire is 0.909 (Cronbach's-Alpha), the Adequacy of Accounting Computer Equipment is 0.905, Leadership style is 0.838, and Organizational Commitment is 0.832. The results of this test indicate that all the statement items used are reliable, so that it can be said that the measuring instrument used to measure the variables has given consistent results.

Classic Assumption Test Results

The results of the classical assumption test, for the normality test, multicollinearity test, and heteroscedasticity test are described below:

Normality test

One-Sample Kolmogorov-Smirnov Test

		Jstandardize d Residual
N		93
Normal Parameters ^a	Mean	.0000000
	Std. Deviation	5.11501917
Most Extreme Differences	Absolute	.107
	Positive	.105
	Negative	-.107
Kolmogorov-Smirnov Z		1.028
Asymp. Sig. (2-tailed)		.241

The test results show the Kolmogorov-Smirnov value of 0.241. the sig value in the Kolmogorov-Smirnov test is greater than the error rate of 5% (0.05). It can be said that the regression model is normally distributed.

Multicollinearity Test

Model	Coefficients ^a		Standardized			Collinearity Statistics		
	Unstandardized		Coefficients		t	Sig.	Tolerance	VIF
	B	Std. Error	Beta					
1 (Constant)	31.039	6.646			4.670	.000		
Quality of Human Resources	.567	.127	.380		4.463	.000	.666	1.502
Adequacy of Accounting Computer Equipment	.647	.189	.281		3.420	.001	.718	1.393
Leadership Style	.410	.173	.182		2.373	.020	.819	1.220
Organizational Commitment	.373	.163	.186		2.286	.025	.728	1.373

Based on the data coefficients, the tolerance value for each variable is > 0.100, namely the Human Resources Quality variable is 0.666, the Computer Accounting Equipment Adequacy variable is 0.718, the Leadership Style variable is 0.819, and the organizational commitment variable is 0.728. And the value of VIF < 10.00 on each variable, including the Human Resources Quality variable, is 1.502, the Accounting Computer Equipment Adequacy variable is 1.393, the Leadership Style variable is 1.220, and the organizational commitment variable is 1.373. So based on the tolerance and VIF values, it can be concluded that there are no symptoms of multicollinearity.

Heteroscedasticity Test

		Coefficients ^a				
		Unstandardized	Standardized			
		Coefficients	Coefficients			
		B	Std. Error	Beta	T	Sig.
Model						
1	(Constant)	1.632	4.565		.358	.722
	Quality of Human Resources	-.126	.087	-.183	-1.444	.152
	Adequacy of Accounting Computer Equipment	.132	.130	.123	1.014	.313
	Leadership Style	.214	.119	.206	1.805	.075
	Organizational Commitment	-.066	.112	-.071	-.591	.556

In each variable, the Quality of Human Resources is 0.152, Adequacy of Accounting Computer Equipment is 0.313, Leadership Style is 0.075, and Organizational Commitment is 0.556. This means that the significant value is greater than 0.05. Therefore, it can be concluded that there are no symptoms of heteroscedasticity.

Data Analysis Results Coefficient of Determination

Model Summary ^b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.758 ^a	.575	.555	5.22998	1.782

It can be explained that the coefficient of determination of Human Resource Quality (X1), Adequacy of Accounting Computer Equipment (X2), Leadership Style (X3), and Organizational Commitment (X4) have a contribution of 57.5% to SAP Implementation (Y), while the remaining 42.5% explained by factors outside the analyzed regression model.

Multiple Linear Regression Analysis

Multiple linear regression analysis was conducted to test the influence of the independent variable on a related variable. Besides that, it can be used to show the direction of the influence. From the results of multiple linear regression tests, which are presented as follows:

T Test

Model	Coefficients ^a					Collinearity Statistics		
	Unstandardized Coefficients		Standardized Coefficients		T	Sig.	Tolerance	VIF
	B	Std. Error	Beta					
1 (Constant)	31.039	6.646			4.670	.000		
Quality of Human Resources	.567	.127	.380		4.463	.000	.666	1.502
Adequacy of Accounting Computer Equipment	.647	.189	.281		3.420	.001	.718	1.393
Leadership Style	.410	.173	.182		2.373	.020	.819	1.220
Organizational Commitment	.373	.163	.186		2.286	.025	.728	1.373

Based on table 4.22, the values of the constants and regression coefficients can be obtained so that a multiple linear regression equation can be formed as follows: $Y = 31.039 + 0.567X_1 + 0.647X_2 + 0.410X_3 + 0.373X_4$

Based on the calculation of the table above, it can be concluded:

1. From the results of the t-test, it can be seen that the p-value of the Human Resources Quality variable is $0.000 < 0.05$. This significance level means that the Human Resources Quality variable positively affects an accrual-based SAP implementation.
2. From the results of the t-test, it can be seen that the p-value of the accounting computer equipment adequacy variable is $0.001 < 0.05$. This significance level means that the accounting computer equipment adequacy variable positively affects an accrual-based SAP implementation.
3. From the results of the t-test, it can be seen that the p-value of the Leadership Style variable is $0.020 < 0.05$. This significance level means that the Leadership Style variable has a positive effect on an accrual-based SAP implementation.
4. From the results of the t-test, it can be seen that the p-value of the Organizational Commitment variable is $0.025 < 0.05$. This significance level means that the Organizational Commitment variable has a positive effect on an accrual-based SAP implementation.

Discussion of Research Results

The Influence of Human Resource Quality on Accrual-Based SAP Implementation

The quality of Human Resources has a central role in determining the success of accrual-based SAP implementation. This is in line with Susilo in Aldiani (2010) that the quality of human resources with appropriate educational backgrounds and experience in finance will be able to complete tasks and adapt well to changes in accounting standards.

Based on the descriptive analysis of the recapitulation of respondents' responses regarding the Quality of Human Resources (X1), an average score of 3.94 was obtained in the very good category with the highest score being 4.16, by upholding professionalism, especially in the application of accrual-based government accounting standards. In this case the Quality of Human Resources within the Government of Garut Regency has made a positive contribution in its implementation as well as possible, which is indicated by the abilities, skills, and expertise possessed in carrying it out. While the lowest value below the average is 3.72. Statement items have high energy or talent in carrying out tasks related to the success of government accounting standards.

Based on the lowest value in this study, it was found that there were still indicators in the Human Resources Quality variable (X1) that had not been implemented optimally. Like there are still government employees who are still lacking in doing their jobs. This is caused by employees who are not appreciated by the leadership at the local SKPD that have been carried out, besides that there are several human resources, especially the finance department or agencies in SKPD in the Garut Regency Government Environment that are not in accordance with their educational background.

Effect of Adequacy of Accounting Computer Equipment on Accrual-Based SAP Implementation

Based on the study results, the Adequacy of Accounting Computer Equipment has an effect on the Implementation of Accrual-Based Government Accounting Standards in the Garut Regency Government. This is in line with Mulyono's theory (2007), that hardware is computer equipment that can be seen by the eye or touched. Software or software is software that includes commands or instructions that contain programs and data that complements and also has the task of connecting humans with the hardware.

The results of this study indicate that the adequacy of accounting computer equipment has an effect on the implementation of accrual-based SAP in the Garut Regency Government. This is in line with research from Arih et al. (2017) explain that the supporting device factors partially influence the Accrual-based SAP Implementation in the Bandung City Government.

In table 4.14, the results of the descriptive analysis of the recapitulation of respondents' responses regarding the Adequacy of Accounting Computer Equipment (X2) have an average score of 4.04 with good categories. In table 4.14, the highest score is 4.09, with a statement that the hardware used is not pirated or illegal. So it can be said that the tools used in the Garut Regency SKPD to run the accounting reporting process related to SAP accruals have been supported by devices from official or non-illegal labels. Meanwhile, in table 4.14, the lowest score or value is below the average of 3.97, with a statement having a computer device in accordance with the required specifications.

Based on the lowest value, in this study, it was found that there were still indicators in the Accounting Computer Equipment Adequacy variable (X2) that had not been optimally implemented. Such as there were still some computers that were not updated in several agencies in the Garut Regency SKPD environment, such as the required specifications were less supportive or less than optimal in the process of working on accrual-based accounting reports. So that at least hinders the processing of accrual-based accounting reports.

The Effect of Leadership Style on Accrual-Based SAP Implementation

Based on the results of the study, that Leadership Style has an effect on the Implementation of Accrual-Based Government Accounting Standards in the Garut Regency Government. This is in line with the theory of Tjiptono (2006:161), which states that leadership style is a way used by leaders in interacting with their subordinates. Meanwhile, according to (Hersey 2004: 29), leadership style is a pattern of behavior (words and actions) of a leader that others feel. Then according to Simanjuntak (2010), strong support from the leadership and cooperation with employees is the key to the success of a change.

The results of this study indicate that Leadership Style has an effect on accrual-based SAP Implementation in the Government of Garut Regency. This is in line with Putra and Ariyanto's (2015) research, which found that the leadership style factor positively affected the readiness to implement accrual-based SAP in the Badung Regency Government.

Based on table 4.15, the results of the descriptive analysis of the recapitulation of respondents' responses regarding the Leadership Style (X3) obtained an average score of 4.25 with good categories. In table 4.15, the highest score is 4.35, with the statement that the leaders in the Garut Regency SKPD have conceptual abilities. It can be said that the leaders in the Garut Regency SKPD have the ability to develop conceptual work plans to support the organization's vision & mission, such as budget planning with the right targets and other plans such as policies and programs that built. Meanwhile, table

4.15 shows the lowest score or value below the average of 4.06 with the statement that leaders in SKPD have the ability to contribute to organizational goals.

Based on the lowest value in this study, it was found that there were still indicators in the Leadership Style variable (X3) that had not been optimally implemented. Such as there were still leaders in some SKPDs in Garut Regency who were less than optimal in contributing to the achievement of organizational goals, in this case, less than optimal. In acting as a trainer in organizational development, such as the lack of fostering, empowering, and directing subordinate staff according to the specified job.

The Effect of Organizational Commitment on Accrual-Based SAP Implementation

Based on the results of the study, that Organizational Commitment has an effect on the Implementation of Accrual- Based Government Accounting Standards in the Garut Regency Government. This is in line with Luthan's (2006) theory, which states that organizational commitment is a high effort for the organization, is a certain belief and acceptance of the organization's values and goals. Meanwhile, according to Norfalizah (2015), which states that organizational commitment is an encouragement from within an individual or group to do something in order to support the success of the organization in accordance with the goals set and prioritize the interests of the organization rather than the interests of individuals or groups.

This study indicates that organizational commitment affects accrual-based SAP Implementation in the Government of Garut Regency. This is in line with Safitri's (2017) research, finding that partially organizational commitment affects the application of accrual-based government accounting standards in the Bengkalis Regency Government. Meanwhile, Jalardi & Riharjo's (2016) research states that Organizational Commitment affects the Implementation of Accrual-Based Government Accounting Standards. Then the research conducted by Nofiana (2018) states that organizational commitment affects the effectiveness of the application of accrual-based government accounting standards at SKPD in Surabaya. Likewise, Teguh's (2018) research states that organizational commitment positively affects the effectiveness of applying accrual-based government accounting standards at SKPD in Surabaya.

Based on table 4.16, the results of the descriptive analysis of the recapitulation of respondents' responses regarding Organizational Commitment (X4) obtained an average score of 3.84 with good categories. In table 4.16, the highest score is 4.11, with a statement that cares and is willing to work hard in completing tasks and responsibilities, especially in the success of accrual-based SAP implementation. Meanwhile, in table 4.16, the lowest score or value is below the average of 4.11, with a statement that there is no other alternative job to leave the organization.

Based on the lowest value in this study, it was found that there were still indicators in

the Organizational Commitment variable (X4) that had not been optimally implemented. Such as there were several HR in SKPD in Garut Regency who came from families who had educational institutions or foundations. Besides that, some of them have side businesses such as factories, and other businesses are not too dependent on the organization.

CONCLUSION

Based on the results of research and discussion, the following conclusions can be drawn :

1. The quality of human resources affects the implementation of accrual-based government accounting standards in the Garut Regency Government. The results of this study indicate that the Quality of Human Resources in the Government of Garut has good skills, knowledge, and abilities. Good quality of Human Resources gives a positive contribution or impacts the implementation of a better accrual-based Government Accounting Standard.
2. Adequacy of Accounting Computer Equipment affects the implementation of accrual-based Government Accounting Standards in the Garut Regency Government. The results of this study indicate that the provision of Accounting Computer Equipment in the form of hardware and software following the required specifications, system maintenance, and system security which has been assessed as good.
3. Leadership style affects the implementation of accrual-based Government Accounting Standards in the Garut Regency Government. This study indicates that SKPD leaders have good abilities in innovation, conceptual, good communication, supervision, and regulating the utilization of available resources. This is one of the supporting factors in the successful implementation of accrual-based government accounting standards.
4. Organizational commitment affects the implementation of accrual-based Government Accounting Standards in the Garut Regency Government. The results of this study indicate that affective commitment, continuance commitment, and normative commitment have been assessed well. This gives a positive contribution or impacts the implementation of a better accrual-based Government Accounting Standard.

Researchers also found that there are still weaknesses that occur in several SKPDs in the Garut Regency Government related to the Quality of Human Resources, Adequacy of Accounting Computer Equipment, Leadership Styles, and Organizational Commitments, including the following:

1. Some employees in the Garut Regency SKPD are still less motivated to do their work, which is caused by employees whose leaders do not give awards at the local SKPD for

their performance. Besides that, based on respondent data on the questionnaires that have been distributed. There are still many high school graduates/equivalents who occupy financial positions in several SKPD Garut Regency and graduates or backgrounds that do not match the educational background or are not from accounting graduates. So that with this, it becomes less than optimal in implementing Accrual-based Accounting Standards in the Garut Regency Government.

2. There are still some computers that are not updated in several agencies within the Garut Regency SKPD, such as the required specifications that are less supportive or less than optimal in working on accrual-based accounting reporting, so that at least hinders the work of accrual-based accounting reports.
3. There are still leaders in some SKPDs in Garut Regency who are less than optimal in contributing to the achievement of organizational goals. In this case, they are less than optimal in their role as trainers in organizational development, such as the lack of fostering, empowering, and directing their subordinate staff following the job description assigned determined.
4. Regarding organizational commitment, there are still employees who have low commitment, so that in carrying out their duties and responsibilities when preparing financial statements based on Accrual-Based Government Accounting Standards are still not optimal. The weak commitment of these employees makes it difficult to achieve the goal of applying accrual-based Government Accounting Standards to the maximum in the Garut Regency Government.

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