Human Resource Competency, Information Technology, and Organizational Commitment in the Implementation of Accrual-Based Government Accounting Standards

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Article Info	ABSTRACT
	This research examines the influence of human resource competence, information technology, and organizational commitment on implementing accrual-based government accounting. This research is quantitative research with data analysis techniques using multiple linear regression analysis. The sample collection technique in this research was a saturated sample and 47 sample data were obtained with the criteria of all employees at the Regional Financial Management Agency in Wonogiri Regency. The results of this research show that information technology has a positive effect on accrual accounting in local governments. Meanwhile, human resource competency and organizational commitment do not influence the implementation of accrual accounting in local governments. The results of this research can be used as evaluation material for the Wonogiri regional government in improving human resource competency, information technology, and organizational commitment to implementing accrual-based government accounting.

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1. INTRODUCTION

Regulations regarding state financial management in Indonesia provide reforms to improve economic management performance and are implemented sustainably. To achieve accountability and transparency in managing state finances, the government has made efforts to achieve this. (Sa'diyah & Yuhertiana, 2021). The government has ordered all regional governments in Indonesia to apply accrual-based government accounting standards in the preparation of financial reports, these regulations are contained in Government Regulation No. 71 of 2010 concerning accrual-based Government Accounting Standards (Tamara & Biduri, 2021).

In 2015, the government began implementing policies in preparing accrual-based financial reports in each region. Based on the evaluation results of the Financial Audit Agency (BPK) during

the 2015-2021 period, LKPD (regional government financial reports) in Wonogiri Regency experienced an increase, marked by obtaining a fair opinion without disclosure (WTP) for 7 (seven) consecutive times. The unqualified opinion statement in the BPK is a benchmark for the government's success in implementing accrual-based government accounting standards, this opinion cannot be said to be completely correct. An unqualified opinion does not mean it is free from errors or weaknesses. But the unqualified predicate obtained from Wonogiri Regency still has a note from the BPK, the 4 prerequisites mentioned are regulations, human resource factors, technology development, and stakeholder support.

Apart from that, the BPK found weaknesses in internal control and compliance with legislation in examining the financial reports of the Wonogiri Regency regional government in 2022, namely: 1.) Payment of daily full board meeting fees exceeds the provisions and official travel does not match proof of attendance, 2.) Deficiencies in the volume of capital expenditure work packages resulting in excess payments for capital expenditure work packages in seven (7) OPDs.

Statements of pros and cons regarding whether we are ready or not ready to implement accrual-based accounting will continue to emerge. The first factor that influences the implementation of accrual-based government accounting standards is human resource competency. Human resource competency is an individual's ability in the form of skills, knowledge, and characteristics needed to work well. (Septyaningtyas et al., 2022). Human resources are an aspect that must be improved because this often happens with local governments or employees who are less accountable. Educational background plays an important role in meeting the need for competent personnel in the accounting field. So the higher the competency of human resources, the better the implementation of accrual-based government accounting standards (Zalni et al., 2022).

(Grave & Hasan, 2022; Zalni et al., 2022; Anto et al., 2022; Arif, 2020) states that human resource competency has a positive effect on the implementation of accrual-based government accounting standards. This finding is not in line with research (Alfonsus et al., 2018; Tarigan et al., 2022; Marsdenia & Arthaingan, 2016)

The second factor that influences the implementation of accrual-based government accounting standards is information technology. Adequate information technology, such as software, hardware, and networks used for preparing accrual-based financial reports. The government is expected to have adequate information technology, as can be seen from the difficulty of implementing accrual accounting. So if the information technology used is sufficient it will support the implementation of accrual-based government accounting standards (Anto et al., 2022).

(Anto et al., 2022; Zalni et al., 2022; Tamara & Biduri, 2021; Arif, 2020) states that information technology has a positive effect on the implementation of accrual-based government accounting standards. This finding is not in line with research (Alfonsus et al., 2018).

The third factor that influences the implementation of accrual accounting standards is organizational commitment. Organizational commitment is a form of employee loyalty in providing attention, ideas, and responsibility to the organization (Anto et al., 2022). In various organizations, both government and private, some leaders and members have goals in their organization (Zalni et al., 2022). Organizational commitment reflects the level of individual awareness of the organization. With employee commitment, the implementation of accrual-based accounting will be easily achieved. So the higher a person's sense of organizational commitment, the better the implementation of accrual-based SAP (Hidayat et al., 2022).

(Anto et al., 2022; Hidayat et al., 2022; Tamara & Biduri, 2021; Tarigan et al., 2022; Grave & Hasan, 2022) states that organizational commitment has a positive effect on the implementation of accrual-based government accounting standards. This finding is not in line with the research (Zalni et al., 2022; Rahmansah, 2012).

This research is a replication of previous research, namely (Anto et al., 2022) Which analyzes the influence of human resource competence, information technology, and organizational commitment on the implementation of accrual-based government accounting. This research aims to analyze the influence of human resource competence, information technology, and organizational commitment on the implementation of accrual-based government accounting.

Literature Review
Agency Theory

Agency theory emerged because of differences of opinion between the authorizer (principal) and the party authorized (agent) which then gave rise to conflict. This conflict is based on the assumption that each individual has their interests and tends to side with personal interests (Zalni et al., 2022). The main principle of agency theory is that it focuses on information that only one person has that is not owned by other parties and ignores the objectives of the agreed contract. (Van Slyke, 2007). Agency theory focuses on accountability which functions as a remedy for detrimental behavior that originates from unbalanced information. This theory is also used as a concept for financial reporting in the public sector (Van Slyke, 2007).

Implementation of Accrual-Based Government Accounting Standards

Government accounting standards are guidelines for the central government and regional governments. By Government Regulation No. 71 of 2010, the government must implement accrual-based accounting standards (Anto et al., 2022). Government accounting standards are prepared by the Government Accounting Standards Committee (KSAP) after receiving consideration from the BPK. The preparation of accrual accounting standards is carried out using a standard preparation process (due process). The preparation process is based on the conceptual framework of government accounting, this framework is the basis for the preparation and development of government accounting standards (BPK, 2010). An accrual basis is an accounting method that measures the operational conditions and financial position of an entity by recognizing the effects of transactions or events regardless of cash payments (Hidayat et al., 2022). Accrual-based accounting is considered capable of producing precise, complete, and relevant reports for social, economic, and political decision-making. This accrual basis is a replacement for the cash basis previously applied by the government, which is considered to have a better advantage (Tamara & Biduri, 2021).

Human Resources Competency

Human Resource Competency is one of the most important areas in implementing accrual-based government accounting. Quality human resources can be seen from the knowledge they possess (Tarigan et al., 2022). Human resource competency has an important role in determining the application of accrual-based government accounting standards. Human resources who have a background relevant to their field and experience in finance will be able to adapt to accrual-based government accounting standards (Zalni et al., 2022). These human resources are also a driving force in an organization as a form of sustainability, apart from that they are also a driving force in implementing the vision and mission of the organization (Hasibuan, 2021).

Information Technology

Information technology is the design, implementation, development and support of information systems (Septyaningtyas et al., 2022). The smoothness of information technology has a big impact on

the process of preparing accrual-based financial reports. If the information technology used by the government is adequate, it will support the implementation of accrual-based accounting (Anto et al., 2022). Information technology plays an important role in classifying, measuring, and disclosing transactions. The smoothness and availability of information technology can increase resource productivity and produce quality financial reports (Zalni et al., 2022). If the information technology used is adequate, implementing accrual-based government accounting standards will be easier.

Organizational Commitment

Organizational commitment is the feeling that employees have to participate in the success of the organization they are running. Organizational commitment is also one of the supporting factors for the success of accrual-based SAP implementation (Zalni et al., 2022). Employees' high commitment to the organization can create accountability and transparency in financial management. Because changing from cash to accrual-based accounting is not easy, human resources are needed who have a high commitment to the organization (Anto et al., 2022). The desire to continue to be part of the organization is a reflection of the organization's commitment. If the commitment is very large it will create a sense of responsibility, and success in implementing government accounting standards will become easier.

Hypotheses Development

According to agency theory, human resource competence is the implementer of policies implemented by the government (Principal), so human resource competence plays a role in fulfilling the interests of the center which plays a role as executor in implementing accrual-based government accounting standards. In achieving organizational goals, resource competence is needed. High level of human being and precise job analysis (Tamara & Biduri, 2021).

Human resource competency is an individual's ability in human resources that has potential and needs to be improved to provide maximum impact on the implementation of accrual-based government accounting standards (Grave & Hasan, 2022). Human resource competency is important in an organization, quality and competent human resources are one of the factors for producing financial reports that comply with accrual-based government accounting standards (Tarigan et al., 2022). The role of human resources cannot be replaced by other resources, because human resources are the driving force in achieving organizational goals (Sa'diyah & Yuhertiana, 2021).

(Anto et al., 2022; Sa'diyah & Yuhertiana, 2021; (Tarigan et al., 2022) States that human resource competency has a positive effect on the implementation of accrual-based government accounting standards. Based on this description, the researcher formulated the following hypothesis :

H1: Human Resource Competency has a positive effect on the Implementation of accrual-based Government Accounting Standards

According to Agency Theory, information technology functions as the main technical tool used in the preparation and presentation of financial reports by the mandate of the central government (principal) in implementing accrual accounting standards, where both parties have the same goal, namely to maximize the government's role in financial governance (Tamara & Biduri, 2021).

Information technology is the design, implementation, or management of information systems related to hardware and software applications, its function is not only to manage and store information but also as information dissemination technology (Septyaningtyas et al., 2022). There is a need to improve the government's information technology system to obtain relevant, timely and complete accounting data (Anto et al., 2022). In preparing financial reports, information technology is needed which functions to classify, measure, and collect transactions, known as an accounting system, thus it

can be said that information technology influences accrual-based government accounting standards (Zalni et al., 2022).

(Zalni et al., 2022; Anto et al., 2022; Tamara & Biduri, 2021; Safitri, 2017) States that information technology has a positive effect on the implementation of accrual-based government accounting standards. Based on this description, the researcher formulated the following hypothesis:

H2: Technology and Information have a positive effect on the Implementation of Accrual-Based Government Accounting Standards

According to Agency Theory, organizational commitment has the same goal from both parties, the goal is to maximize the government's role in good financial management so it is believed that organizational commitment has 3 (three) characteristics, namely a sense of involvement with the organization's tasks, a sense of identification with the organization's goals. as well as a sense of loyalty to organizations that act by the interests of the central government (principal) in implementing accrual-based government accounting standards (Tamara & Biduri, 2021).

Organizational commitment is an important behavior that is used as a form of employee tendencies in the organization, the abilities and desires of an individual in the organization to be able to balance personal behavior with the needs and priorities of the organization (Hasibuan, 2021). A characteristic that can be recognized in employees who have a high sense of commitment is that they have a strong desire to remain in the organization, so that high organizational commitment will have an impact on the implementation of accrual-based government accounting standards which will be better (Tarigan et al., 2022).

(Hidayat et al., 2022; Arif, 2020; Grave & Hasan, 2022; Tamara & Biduri, 2021) States that organizational commitment has a positive effect on the implementation of accrual-based government accounting standards. Based on this description, the researcher formulated the following hypothesis:

H3: Organizational Commitment has a positive effect on the Implementation of Accrual-Based Government Accounting Standards.

2. METHOD

Research Design

This research is quantitative, a method that uses numbers and statistical analysis. The object of this research is the Regional Financial Management Agency (BPKD) of Wonogiri Regency. This research aims to analyze the influence of human resource competence, information technology, and organizational commitment on the implementation of accrual-based accounting. Based on this description, the concept of this research is as follows:
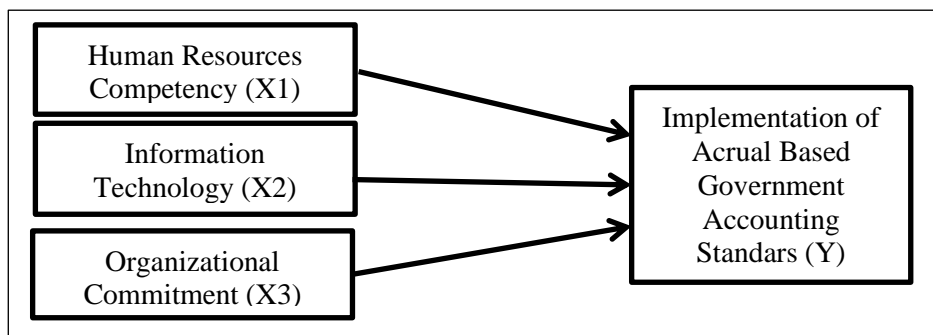
Picture 1: Conceptual Framework

Descriptions
Y = Implementation of Acrual Based Government Accounting Standars (Y)
X1 = Human Resources Competency (X1)
X2 = Information Technology (X2)
X3 = Organizational Commitment (X3)

Participants/Sample Selection and Data Sources

The population of this research is all employees at the Regional Financial Management Agency of Wonogiri Regency, totaling 88 employees. The sampling technique used was a saturated sample so that all 88 BPKD employees were obtained as respondents. The type of data used in this research is primary data sourced from respondents and collected through a questionnaire using a 5-point Likert scale.

Instrumentation/Data Collection

This research uses primary data sourced from respondents through questionnaires to measure human resource competency, information technology, organizational commitment, and implementation of accrual-based government accounting standards. Before the data is analyzed, the data is collected according to the variables, then the questionnaire is distributed directly to all employees at the District Regional Financial Management Agency Wonogiri.

Operational Variables

This data was collected using a questionnaire, the questionnaire data was measured using a Likert scale consisting of a 5-point Likert scale, with the number 5 indicating strongly agree and the number 1 indicating strongly disagree (Sugiyono, 2019). The operational research variables studied are Variables for the implementation of accrual-based government accounting standards, the indicators are budget realization reports, balance change reports, balance sheets, cash flow reports, operational reports, and Calk which was developed by (Anto et al., 2022).

The human resource competency variable, the indicators are education, skills, knowledge, attitudes developed by (Anto et al., 2022). Information technology variables, the indicators are hardware quality, software quality, access speed, and user quality developed by (Anto et al., 2022). The indicators for the organizational commitment variable are affective commitment, sustainable commitment, and normative commitment developed by (Anto et al., 2022)

Data Analysis/Estimating Model/Variable Measurement

This research uses multiple linear regression analysis methods using IBM SPSS version 23 software. Data analysis includes validity testing, reliability testing, classical assumption testing, model accuracy testing, multiple linear regression, and hypothesis testing.

According to (Ghozali,2016) The validity test is to find out whether the questionnaire used is valid or not. Reliability testing is a tool used to measure the truth of a questionnaire, namely indicators. There are three classical assumption tests, namely the normality test which aims to determine whether confounding variables have a normal distribution in the regression model. The Multicollinearity Test is used to test whether the regression model correlates with the independent variables. The heteroscedasticity test is used to test whether, in the regression model, there is an inequality of variance from one residual to another observation.

According to (Ghozali,2016) there are two tests for model accuracy, namely the f test to find out whether the independent variable simultaneously influences the dependent variable. The Coefficient

of Determination Test (R²) is used to measure how much the independent variable explains variations in the dependent variable. The multiple linear regression test aims to determine the effect of the independent variable on the dependent variable. Hypothesis testing (t-test) is carried out to see whether the independent variable has an individual influence on the dependent variable.

3. RESULTS AND DISCUSSION

Respondent Characteristics

Table 1. Characteristics of Respondents

aspect	Ket	Frequency	Precent
Gender	L	25	53,2 %
	P	22	46,8 %
Age	26-30 Years old	3	6,4 %
	31-35 Years old	12	25,5 %
	36-37 Years old	8	17 %
	>40 Years old	24	51,1 %
length service	1-5 Years old	7	14,9 %
	5-10 Years old	12	25,5 %
	>10 Years old	28	59,6 %
Education	SMA	6	12,8 %
	Diploma	10	21,3 %
	S1	29	61,7 %
	S2	2	4,3 %
Position	Head of Billing Subdivision	1	2, 1 %
	Billing Staff	2	4,3 %
	Staff Administration	5	10,6 %
	Finance staff	6	12,8 %
	Goods Manager	1	2,1 %
	Executor	1	2,1 %
	Production Staff	1	2,1 %
	Planning Analysis Staff	2	4,3 %
	Staff	20	42,6 %
	Head of Accounting Subdivision	1	2,1%
	Budget Staff	1	2,1%
	Management Staff	1	2,1%
	Preparation of RKBMD	1	2,1%
	Head Administration Subdivision	1	2,1%
	Goods and Services Institutions	1	2,1%
	No description	2	4,3 %

(Source: Primary data processed, 2024)

Based on Table 1, the number of samples used in this study were 47 BPKD Wonogiri employees out of 88 employees.

Descriptive statistics

Table 2. Descriptive statistics

	X1	X2	X3	Y
Mean	24	15	24	30
Max.	43	25	40	50
Min.	33,23	20,91	32,34	41,70
Std. Dev.	4,335	2,254	4,305	4,732
Listwise	47	47	47	47

(Source: Primary data processed, 2024)

Respondents' responses to the human resource competency variable averaged 24 with a standard deviation of 4.335, which means the data deviation is low and the data is spread evenly. Respondents' responses to the information technology variable averaged 15 with a standard deviation of 2.254, which means the data deviation is low and the data is spread evenly. Respondents' responses to the organizational commitment variable averaged 24 with a standard deviation of 4.305, which means the data deviation is low and the data is spread evenly. Respondents' responses to the accrual-based implementation variable of government accounting standards averaged 30 with a standard deviation of 4.732, which means data deviations are low and spread evenly.

Validity Test and Reliability Test

The results of the correlation coefficient and Cronbach alpha to test validity and reliability are, the results of the validity test on the variables of human resource competence, Information Technology and Organizational Commitment have a Pearson correlation> 0.287 or Rcount greater than Rtabel so that the variable is declared valid. While the reliability test on all question items meets the reliability requirements with Cronbach alpha greater than 0.70 = (> 0.70) with the results of the variable implementation of accrual-based government accounting standards of 0.959, human resource competency variables of 0.967, information technology variables of 0.966, and organizational commitment of 0.964 so that it is declared reliable.

Classic assumption test

Table 3. Normality Test Results

		Unstandardized Residual
N		47
Normal Parameters	Mean	.0000000
	Std. Deviation	1,55353818
Most Extreme Differences	Absolute	0,288
	Positive	0,288
	Negative	-0,232
Test Statistic		288
Asymp.Sig (2-tailed)		.000

(Source: Primary data processed, 2024)

Based on Table 3, the normality test results of the Asymp Sig (2-tailed) value are 0.000, which means less than 0.05 (<0.05) so it is categorized as abnormal, but based on the Central Limit Theorem normality test, the data in this study is normally distributed (Gujarati & Porter, 2009).

Multicollinearity Test

Table 4. Multicollinearity Test

Variance	*Tolerance*	VIF	Information
X1	0,321	3,118	Not Multicollinearity
X2	0,408	2,448	Not Multicollinearity
X3	0,236	4,246	Not Multicollinearity

(Source: Primary data processed, 2024)

Based on Table 4, the tolerance value of each variable is 0.321, 0.408, 0.236, which are greater than 0.10 and the VIF value of each variable is 3.118, 2.448, 4.246, all of them are less than 10. This shows that there is no correlation between independent variables so it can be concluded that multicollinearity does not occur.

Heteroskedasticity Test

Table 5. Heteroskedasticity Test

Model	R Square	Information
1	0,124	heteroskedasticity does not occur

(Sumber: Primary data processed, 2024)

Heteroskedasiticity Test is carried out using white test. When Chitung is less than the value in the table (Chitung<Ctabel), the heteroskedasticity of the variable is reduced. The results of the data analysis show that n x rsquare is equal to 47 x 0,124 = 5,828. Ctabel n-1 is 47-1 = 46 (62,82962 as shown in the chi-square df 1-50 table). So, 5,828 fewer than 62,82962 can be used to indicate that there is no heteroskedasticity in the data.

Model Accuracy Test

Table 6. F test

Model	Sum Of Squares	Df	Mean Square	F	Sig
Regression	981,810	3	306,270	118,624	0,000
Residul	111,020	43	2,582		
Total	1029,830	46			

a. Dependent Variable: Accrual Based SAP Implementation

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

(Source: Primary Data processed, 2024)

Based on the f test results in the table above, F is 118,624 with a sig probability of 0,000. The Ftabel is derived from dfl=4 and the value df2= 47-3-1 = 43, resulting in a table number of 2,82. It can be seen from the table Fhitung > Ftabel 118,624 > 2,82. Otherwise, the sig value should be set to 0,000 or 0,000 < 0,05. So, there is a positive and significant influence on human resources, information technology and organizational commitment in implementing government accounting standards based on actual data.

Table 7. Determination Coefficient Test (R²)

Model	R	R Square	Adjusted R Square	Std. Error the estimate
1	0,945	0,892	0,885	1,607

a. Predictors: (Constant), Organizational Commitment, Information Technology, Competence Human Resources

(Source: Processed primary data, 2024)

Based on Table 7 the results of the coefficient of determination test, R Square (R²) is approximately 0,885, or 88,5%, of the success of the government's adoption of an accounting based on actual data. This may be explained by the combined influence of human capital, information technology, and organizational committees. On the other hand, 11,5% is explained by other factors.

Multiple Linear Regression Test

Table 8. Multiple Linear Regression Results

Model	B	Std. Error	Beta	T	Sig.
1 (Constant)	-0,063	2,273		-0,028	0,978
X1	0,053	0,097	0,049	0,549	0,586

X2	1,676	0,164	0,798	10,189	0,000
X3	0,153	0,113	0,139	1,351	0,184

Dependent Variable: Accrual Based SAP Implementation

(Source: Primary data processed, 2024)

Based on Table 8, it can be seen that the constant value is -0,063 and for human resource competency (X1) the β value is 0,053, for information technology (X2) the β value is 1,676, organizational commitment (X3) the β value is 0,153 so that the multiple linear regression equation is obtained as follows:

$$Y = a + \beta 1 X1 + \beta 2 X2 + \beta 3 X3 + e$$
$$Y = -0,063 + 0,053 X1 + 1,676 X2 + 0,153 X3 + e$$

The comparison model presented above can be explained by the application of government accounting standards which remain based on the actual value (Y) of -0,063 which shows that if the dependent variable (X1.X2.X3) represents human resources, then information technology, and organizational committees is equal to zero, then the dependent variable will remain constant at -0.063. The X1 coefficient of 0,053 indicates that if the human resource competency variable (X1) increases by 1%, then the level of government on an actual basis increases by 0,053 (5.3%). The X2 coefficient is 1,672, meaning that if the information technology variable (X2) increases by 1% then government accounting based on actual data will increase by 1,672 (167.2%). The X3 coefficient is 0,153, meaning that if the organizational committee variable (X3) increases by 1%, then the government's increase rate will increase by 0,153 (15.3%).

Hypothesis testing

Table 9. Hypothesis Testing

	Description	T	Sig	Decision
H1	Human Resource Competency Does Not Have a Significant Influence on the Implementation of Accrual-based Government Accounting Standards	0,549	0,586	Rejected
H2	Information Technology Has a Significant Influence on the Implementation of Accrual-based Government Accounting Standards	10,189	0,000	Accepted
H3	Organizational Commitment Does Not Have a Significant Influence on the Implementation of Accrual-based Government Accounting Standards	1,351	0,184	Rejected

Dependent Variable: Accrual Based SAP Implementation

(Source: Primary data processed, 2024)

Based on the hypothesis test results in table 9, the results of the hypothesis test on the human resource competency variable (X1) show that the tcount is 0,549 and the ttable value is 1,608 while the significant probability value is 0,586. So that the comparison is obtained tcount < ttable and significance value> 0,05, namely 0,549 < 1,608 and 0,589> 0,05. Thus it can be interpreted that H0 is accepted and Ha is rejected, which means that the human resource competency variable has no effect on the implementation of accrual-based government accounting standards.

The t test results show that the tcount value on the information technology variable (X2) is 10,189 and the ttable value is 1,608. So that the comparison is obtained tcount> ttable and the

significance value <0,05, namely 10,189> 1,608 and 0,000 <0,05. Thus it can be interpreted that H0 is rejected and Ha is accepted, which means that the information technology variable has a positive effect on the implementation of accrual-based government accounting standards.

The t test results show that the tcount on the organizational commitment variable (X3) is 1,351 and the ttable value is 1,608. So that the comparison is obtained tcount < ttable and significance value> 0,05, namely 1,351 < 1,608 and 0,184> 0.05. Thus it can be interpreted that H0 is accepted and Ha is rejected, which means that the organizational commitment variable has no effect on the implementation of accrual-based government accounting standards.

Discussion

The Effect of Human Resource Competencies on the Implementation of Accrual-Based Government Accounting Standards

The results of testing hypothesis 1 show that human resource competence has no effect on the application of accrual-based government accounting standards. The results of this study are not in line with agency theory which assumes that human resource competencies are implementers of policies implemented by the government (Principal). This means that not all employees who have higher education understand and can complete financial reports, so employees are required to be able to prepare financial reports according to applicable procedures. Therefore, this may be the reason why human resource competence does not have a significant effect on accrual-based government accounting standards. The results of this study support the results of previous research (Alfonsus et al., 2018; Tarigan et al., 2022; Marsdenia & Arthaingan, 2016) which shows that human resource competence has no effect on the implementation of accrual-based government accounting standards.

The Effect of Information Technology on the Implementation of Accrual-Based Government Accounting Standards

The results of testing hypothesis 2 show that information technology has a positive effect on the application of accrual-based government accounting. This shows that the better the information technology used in the organization, the better the application of accrual-based government accounting standards. These results support the assumptions of agency theory, namely information technology functions as the main technical device used in the preparation and presentation of financial statements in accordance with the mandate of the central government (principal) in implementing accrual accounting standards, which both parties have the same goal, namely to maximize the role of government in good financial governance. Based on the questionnaires that have been filled out by respondents, it can be described that the information technology owned has supported the application of accrual accounting, besides that the use of the SIPKD application has also been implemented in Wonogiri as a form of support in information technology. The results of this study support the results of research conducted (Anto et al., 2022; Zalni et al., 2022; Tamara & Biduri, 2021; Arif, 2020) which shows that information technology has a positive effect on the implementation of accrual-based government accounting standards.

The Effect of Organizational Commitment on the Implementation of Accrual-Based Government Accounting Standards

The results of testing hypothesis 3 show that the organizational commitment variable has no effect on the implementation of accrual-based government accounting standards. This result does not support agency theory which assumes that organizational commitment has the same goal from both parties, this goal is to maximize the role of government in good financial management in accordance with accrual-based government accounting standards. the results of the organizational commitment variable do not yet affect the implementation of accrual-based government accounting standards, this is

understandable. because as actors of organizational commitment, employees only carry out their duties and responsibilities without paying attention to the results of accrual-based financial reports. Financial employees have a normative commitment, which means that they tend to the organization on the basis of obligations and responsibilities. The results of this study support the results of research conducted by (Zalni et al., 2022) shows that organizational commitment has no effect on the application of accrual-based government accounting because the work undertaken is not in accordance with the background possessed so that organizational commitment is low.

CONCLUSION

The result of this study is that information technology has a positive effect on the application of accrual-based government accounting. This means that the better the information technology used by the government, the better the application of accrual-based government accounting. However, the variables of human resource competence and organizational commitment have no effect on the application of accrual-based accounting. The results of this study can be used as an evaluation basis for the Wonogiri Regency Regional Financial Management Agency regarding the application of accrual-based government accounting. The findings of this study can also be used as a reference source for other researchers who are interested in the same variables. This study has limitations, namely the sample at the Wonogiri Regency Regional Financial Management Agency cannot be studied in its entirety, the distribution of questionnaire sheets only through employee entrustment or not meeting directly with respondents so that researchers do not know whether respondents fill in accurately and maybe respondents fill in randomly because they do not understand the questionnaire questions. This study only uses a population of 1 (one) regional apparatus organization (OPD). It is suggested that further research is expected to increase the number of OPD regional apparatus organization objects to be studied and add other variables such as communication, leadership style and regulation.

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