

**ANALYSIS OF INFLUENCE OF HR, INCENTIVES AND SUPPORTING FACILITIES
ACCRUAL BASED SAP IMPLEMENTATION OF THE GOVERNMENT
NORTH SUMATERA PROVINCE**

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Abstract

This study aims to analyze the effect of HR, Incentives and Supporting Facilities on accrual-based SAP implementation in the Provincial Government of North Sumatra. The type of research used is associative research / relationships. The population in this study amounted to 34 Regional Work Units in the Government of North Sumatra Province and the research sample numbered 102 which included the Financial Administration Officer, the Treasurer of Expenditure, and the Finance Staff. The data source of this research is primary data using a research instrument in the form of a questionnaire. The data collection method used is survey research. This study uses multiple linear regression analysis for statistical analysis and the regression model has been tested beforehand in the classical assumption test. The results showed that partially testing HR had a significant positive effect on the accrual-based SAP implementation, incentives have a significant positive effect on accrual-based SAP implementation, and supporting facilities have a significant negative effect on accrual-based SAP implementation. Simultaneous testing shows that HR, incentives, and supporting facilities significantly influence the accrual-based SAP implementation.

Keywords: *HR, Incentives, Supporting Facilities and Implementation of Accrual Based SAP*

I. INTRODUCTION

A. Background

The issuance of rules on accrual-based Government Accounting Standards (SAP) signed by the President requires all government agencies both at central and regional levels to apply accrual-based SAP as of 1 January 2015. The legal umbrella for applying accrual-based SAP is Government Regulation (PP) Number 71 year 2010 concerning SAP, as mandated by Law (Law) Number 17 of 2003 concerning State Finance. UU no. 17 of 2003 mandates: "Central and regional government agencies are requested to implement accrual-based SAP", whereas in PP No. 71 of 2010 Attachment I.02 PSAP 01-22 it is stated: "that the Government Accounting Standards Statement (PSAP) is effective for the financial statements responsible for implementing the budget starting in Fiscal Year 2010 and in the event that the reporting entity has not been able to apply the PSAP, the reporting entity can apply the cash-based PSAP to accrual for a maximum of 4 (four) year after the 2010 fiscal year ", which means that in 2015 it is not permissible to apply cash-based PSAP to accruals again and is required to apply accrual-based SAP in full.

The implementation of accrual-based SAP is expected to increase accountability and transparency in the public sector because accountability and transparency are the initial concepts of the thought of the implementation of accrual-based SAP, this is in agreement with Tickell (2010) which explains that: "This migration from cash-basis accounting to accrual-basis accounting is the result of calls for greater accountability and transparency in the public sector". The statement is also in line with Blondal (2003) which states: "The objectives of moving financial reporting to accruals are to make the true cost of government more transparent, a further objective for adopting accruals is to improve decision-making in government by using this enhanced information ". From this statement it can be concluded that the purpose of accrual-based financial statements is to make government spending more transparent in order to improve the quality of decision making in government based on information from accrual-based financial statements.

The implementation of accrual-based SAP in the regions will be quite complex, it can be imagined today according to the Regulation of the Minister of Home Affairs (Permendagri) Number 39 of 2015 concerning the Code and Data of Regional Government Administration which was published on February 2, 2015 there were 542 provinces and districts / cities throughout Indonesia. This diversity will certainly cause more complex difficulties when implementing Accrual Based SAP in the regions when compared to the center.

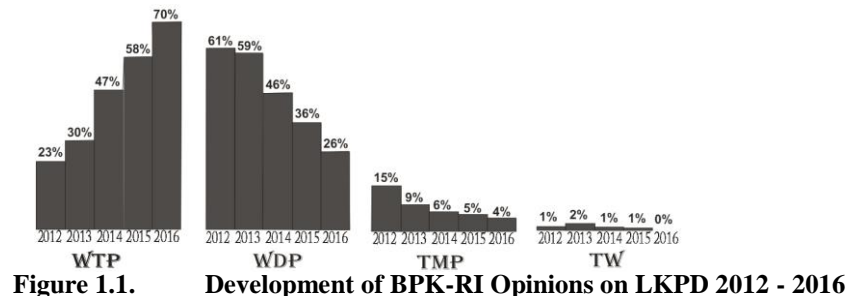
The implementation of accrual-based SAP rules cannot yet be fully implemented at the Regional Government level. The local government seems to have difficulty in implementing the regulation, even though the regulation has been socialized since 2003, at the time of the issuance of Law 17 of 2003 which implies to reform the governance of state finances, one of the points being the full implementation of accrual-based SAP.

Percentage of the number of LGs submitting accrual-based Regional Government Financial Statements (LKPD) in 2016 to the Indonesian Supreme Audit Board (BPK-RI) is still not a maximum of 100%, of the 542 LGs that are required to prepare 2016 financial statements, only 537 LKPDs in 2016 are has been reported in the 2017 Semester Inspection Results Summary (IHPS) in 2017 while the 5 LKPD in 2016 are still late to be reported to BPK-RI so that it can only be reported in IHPS II in 2017 which should no longer include the financial information of the previous year but must have included the financial information of the year walk. Late LKPDs were submitted by LKPD Aceh Singkil Regency Government, Southeast Aceh Regency Government, Pidie Regency Government, Pidie Jaya Regency Government, and Lhokseumawe City Government (Pemko) in Aceh Province.

Human Resources (HR) and supporting facilities (hardware, software, and networks) are the main obstacles faced in the implementation of accrual-based SAP at the LG level. The inadequate quality of local government human resources has caused problems in the implementation of accrual-based SAP, on the one hand supporting facilities are also very important so that the implementation of accrual-based SAP runs smoothly. Another obstacle that needs to be taken into account is the lack of incentives from the government as an excitement in implementing accrual-based SAP. Incentives are very important in triggering enthusiasm to achieve a goal. This is in line with the opinion of Handoko (2002): "Incentives are incentives offered to employees to carry out work in accordance with or higher than the standards set,

The delay of the Regional Government in submitting accrual-based LKPD in 2016 also impacts the delay of BPK-RI in completing and publishing the 2017 IHPS report widely to the public. This fact reinforces the fact that there are still many obstacles encountered in implementing accrual-based SAP at the local level until now, so that it is deemed necessary to conduct further research on the constraints related to the implementation of accrual-based SAP.

The complexity of the problems faced in the implementation of accrual-based SAP at the local government level can also be seen in the 2017 IHPS book, quoted from the website www.bpk.go.id/ihps. The book explains the development of BPK-RI opinion on LKPD in 2012 to 2016 which can be seen through the following picture:



In the figure, it can be explained that the percentage of Unqualified Fairness (WTP) from BPK-RI towards LKPD in 2012 up to 2016 indeed tends to increase to 70% but the Unqualified Fairness (WDP) opinion, and not Expressing Opinion (TMP) percentage it is still quite high at 26% for WDP, and 4% for

TMP so that hard work from all related sectors is still needed so that the WTP opinion from BPK-RI can be received by all LGs in 2018 IHPS I in the future with a percentage of 100%.

The development of BPK-RI's opinion on LKPD in 2012-2016 in figure 1.1 explained that the Regional Government actually was not able to implement accrual-based SAP until 2016, because the WDP and TMP opinions from BPK-RI were still quite high in LKPD in 2016 regardless of 70% percentage of WTP opinion from BPK-RI on LKPD 2016. Requirements that must be met to get WTP opinion from BPK-RI are quite difficult. Based on information from the website www.medan.bpk.go.id/?p=5605 clearly explains that: "BPK-RI can only provide WTP opinion if the internal control system is adequate, there are no material misstatements on financial statement items and overall the financial statements have been presented fairly in accordance with SAP".

The phenomenon of delays 5 LGs in submitting accrual-based LKPD in 2016 to BPK-RI and the still high percentage of WDP and TMP opinions from BPK-RI to LKPD in 2016, could indicate that the implementation of accrual-based SAP has not been running optimally in LGs, therefore researchers see the need to do research to find out what factors influence the accrual-based SAP implementation with the aim that the implementation of accrual-based SAP can run well according to government targets and deems it necessary to conduct research under the title "Analysis of HR Influence, Supporting Incentives and Facilities for Implementing Accrual-Based SAP in the Government of North Sumatra Province "in order to obtain research results that can help local governments to implement Accrual-based SAP properly and the reasons why the North Sumatra Provincial Government was chosen as a research object because the North Sumatra Provincial Government is the right Regional Government. time in submitting LKPD in 2016 to BPK-RI and is the regional government that obtained WTP opinion from BPK-RI to LKPD in 2016, so this research is useful to find out whether HR, incentives and supporting facilities as an independent research variable affect the implementation of accrual-based SAP as the dependent variable so that the results of this study can be a basis by other LGs outside of the North Sumatra Provincial Government to be able to implement accrual-based SAP properly even to the North Sumatra Provincial Government itself so that it is more better yet in the accrual-based SAP implementation.

B. Problem Formulation

Based on the background that has been outlined, the research problem formulation is:

1. Do HR, Incentives and Supporting Facilities partially affect the implementation of Accrual-based SAP in the Government of North Sumatra Province?
2. Do HR, Incentives and Supporting Facilities simultaneously influence the implementation of Accrual-based SAP in the Government of North Sumatra Province?

C. Research Objectives

The purpose of this study are:

1. For know and test the effect of HR, Incentives and Supporting Facilities on the Implementation of Accrual Based SAP partially and simultaneously on the Government of North Sumatra Province.
2. For know and test SKPD Commitments can moderate the effect of HR, Incentives and Supporting Facilities on the Implementation of Accrual-Based SAP in the Government of North Sumatra Province.

II. LITERATURE REVIEW

A. Theoretical Basis

1. HR

According to Azhar (2007): "HR is the main supporting pillar as well as driving the wheels of the organization in an effort to realize the vision and mission and objectives of the organization". HR is one of the most important organizational elements, therefore it must be ensured that HR management is carried out as well as possible in order to be able to contribute optimally in the achievement of organizational goals.

In good government financial management, work units must have quality human resources supported by levels of education, experience, training, accounting understanding, and professionalism so that in implementing accounting systems, qualified human resources will be able to carry out accounting systems by understanding and applying accounting logic properly in accordance with applicable regulations. "The failure of government human resources in understanding and applying accounting logic will have an impact on the errors of financial statements that are made and the discrepancy of reports with the standards set by the government (Warisno, 2008)".

For efforts to achieve the objectives of government organizations, especially in the implementation of accrual-based SAP is not easy, there are challenges and obstacles that need to be considered carefully such as the need for the availability of human resources with the opinion of Simanjuntak (2010) which states: "One of the challenges affecting the successful implementation of accrual-based SAP is the availability Competent and reliable human resources in the field of accounting".

2. Incentive

According to Handoko (2002): "Incentives are incentives offered to employees to carry out work in accordance with or higher than established standards, namely in the case of accrual-based SAP implementation".

To achieve organizational goals in terms of the implementation of accrual-based SAP required stimulation or motivation directly or indirectly to accounting entities in order to carry out their duties properly. this is in accordance with the opinion of Mangkunegara (2002): "Incentives are a form of motivation expressed in terms of money on the basis of high performance and also a sense of recognition from the organization of employee performance and contribution to the organization".

The incentives provided by the organization in general are additional fees in the form of money (honorarium), honors, competency development, and others to be given to accounting entities that are able to achieve organizational goals, especially in the implementation of accrual-based SAP. The statement is in line with Hasibuan (2001) which states that: "Incentives are additional remuneration provided to certain employees whose performance is above the standard performance".

3. Supporting facilities

Supporting facilities referred to in this study are information technology. "Information technology includes hardware (software), software (software), databases, networks (internet and intranet), electronic commerce, and other types of technology-related (Wilkinson et.al 2000)", which can help organizations government in implementing accrual-based SAP. Information technology in the form of hardware and software can be used to process and store information, while the network functions as information dissemination. Hardware, software, and networks as components of information technology are tools that can multiply the capabilities of humans. Hardware, software, and networks can also do things that humans might not be able to do.

According to Kenneth and Jane (2005): "Hardware is the physical equipment used for input, process and output activities in an accounting system". This hardware consists of computers that process, storage devices and devices to produce outputs and physical media to connect all these units. Software according to Kenneth and Jane (2005) is: "a set of detailed program instructions that control and coordinate hardware per component in an information system". Network according to Syafrizal (2005), namely: "the set of interconnections between 2 or more computers that are connected to the media transmission cable or wireless (wireless).

The availability of supporting facilities (hardware, software, network) can facilitate SKPD in implementing accrual-based SAP implementation, this is in line with the opinion of Aldiani (2010) which states: "the availability of supporting facilities that will affect the SKPD in carrying out tasks, such as the availability of hardware, software, and networks relating to the need for the implementation of accrual-based SAP".

4. Accrual Based SAP Implementation

Bastian (2006) defines: "Government Accounting Standards, hereinafter referred to as SAP are accounting principles applied in preparing and presenting government financial reports and is a requirements that have legal force in an effort to improve the quality of government financial reports in Indonesia".

According to PP No. 71 of 2010: "Implementation of accrual-based SAP is SAP that recognizes revenues, expenses, assets, debt and equity in accrual-based financial reporting, as well as recognizes revenue, expenditure and financing in reporting implementation of the budget based on the basis set in the APBN / APBD" which implementation is implemented by the central and regional governments. Therefore, by referring to PP 71 of 2010, there are 5 (five) indicators that can measure the implementation of accrual-based SAP, namely revenue recognition, expense recognition, asset recognition, debt recognition, and equity recognition.

The Ministry of Finance in the Accrual-Based Accounting Overview Module states: "Accrual-based accounting is an accounting basis where economic transactions and other events are recognized, recorded, and presented in the financial statements at the time the transaction occurs without regard to the time cash or cash equivalents are received or paid". In accrual-based accounting, the recording time is in accordance with the current resource flow, so that it can provide the most comprehensive information because all resource flows are recorded.

Accrual-based SAP is a mandatory choice and has become a decision that has been taken to be applied in government accounting in Indonesia. Obviously this decision was mentioned in PP 71 of 2010 concerning SAP, appendix I.01 of the conceptual framework in paragraph 42 namely: "that the accounting basis used in government financial statements is the accrual basis".

B. CONCEPTUAL FRAMEWORK

The conceptual framework is a temporary explanation of the phenomena that are the object of the problem of the relationship between variables, namely the independent variable with the dependent variable, which is composed of various theories that have been described (Sugiono, 2007). Based on the theoretical basis and the research problem formulation, the conceptual framework used can be illustrated in Figure 2.1 as follows:

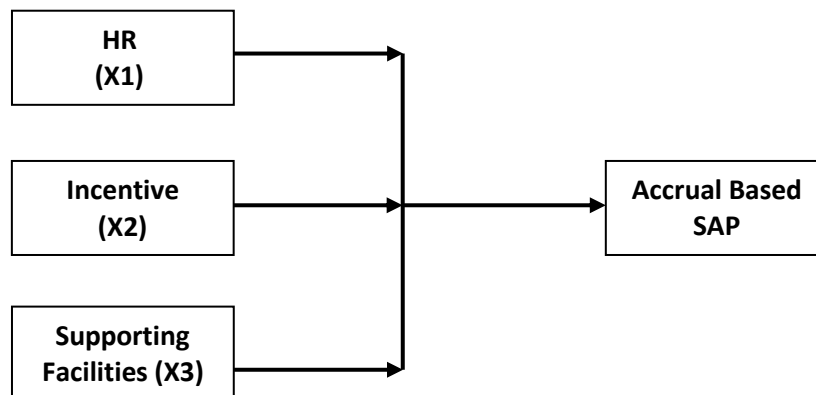


Figure 2.1. conceptual framework

III. RESEARCH METHODS

This type of research is carried out based on associative research. In this study, researchers wanted to analyze the effect of independent variables namely HR, Incentives, and Supporting Facilities on the dependent variable namely Accrual Based SAP Implementation in the Government of North Sumatra Province.

A. Definition of Variable Operations

As for the operational parameters of the variable in this study is the Implementation of Accrual-Based SAP (Y) with indicators of Revenue Recognition, Expense Recognition, Asset Recognition, Debt Recognition, and Equity Recognition. HR (X1) with indicators of Education Level, Experience, Training, Accounting Understanding, and Professionalism. Incentives (X2) with indicators of Incentives Received Satisfying, Incentives Received in Accordance with Performance Achieved, Incentives Received Enough to Meet the Needs of Life, Incentives Received Increase Work Morale, and Incentives Received Motivate to Achieve SKPD Objectives. Supporting Facilities (X3) with indicators for Hardware, Software, and Network.

B. Population and Samples

The population in this study is the Financial Administration Officer (PPK), the Treasurer of Expenditures, and the Finance Staff in 34 SKPD within the scope of the North Sumatra Province with a population of 102 people. This research was conducted in a census, where the entire population was sampled.

C. Data Collection Techniques

This research uses primary data. This type of research is survey research. To get data from respondents, the authors used a research instrument in the form of a questionnaire that would be delivered directly by researchers in 1 phase, namely by distributing questionnaires to 34 SKPDs of the North Sumatra Provincial Government and waiting for 14 days, after 14 days the researchers took back the questionnaires that were distributed directly to each - each SKPD.

D. Data Analysis Techniques

Data analysis method used in this study is multiple linear regression analysis. The multiple linear regression equation is as follows:

$$Y = \alpha + b_1 X_1 + b_2 X_2 + b_3 X_3 + e$$

Information:

Y = Implementation of Accrual Based SAP

α = Constant

b1 = Coefficient of HR

b2 = Coefficient of incentives

b3 = Coefficient of Supporting Facilities

X1 = HR

X2 = Incentive

X3 = Supporting Facilities

e = error

IV. RESEARCH RESULTS AND DISCUSSION

A. Research Results

1. Validity and Reliability Test

Based on the results of the validity test all items of this research question were declared valid. Likewise, the reliability test states that the instrument variables in this study are reliable.

2. Classic assumption test

a. Normality test

Normality test aims to test whether the regression model between the dependent variable and the independent variable has a normal distribution or not (Nst, 2016). The normality test results are as follows:

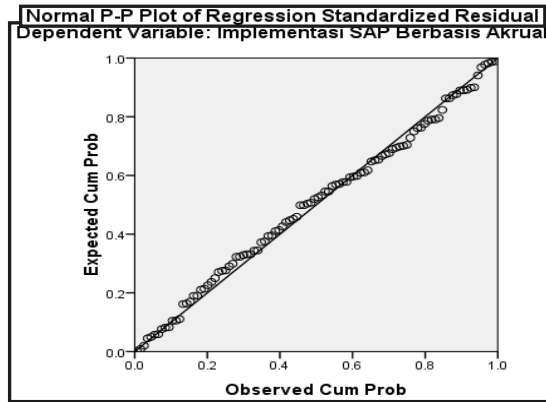


Figure 4.1. PP-Plot graph

Results Testing PP-Plot graph shows residual data with normal distribution, where the points spread around the diagonal line and the spread does not move away from the diagonal line.

b. Multicollinearity Test

Test results multicollinearity can be seen in the following table:

Table 4.1. Multicollinearity Test Results

| Model | Unstandardized Coefficients | | Collinearity Statistics | |
|--------------|-----------------------------|------------|-------------------------|-------|
| | B | Std. Error | Tolerance | VIF |
| 1 (Constant) | 7,702 | 2,927 | | |
| HR | .494 | .088 | .910 | 1,099 |
| Incentive | .211 | .100 | .833 | 1,200 |
| SP | -.239 | .083 | .785 | 1,274 |
| K-SKPD | .178 | .081 | .982 | 1,018 |

a. Dependent Variable: Implementation of Accrual Based SAP

Based on the results test multicollinearity, it can be seen that there are no independent variables that have a VIF value > 10 and a tolerance value < 0.1 so that it can be concluded that the model does not occur multicollinearity.

c. Heteroscedasticity Test

Test results heteroscedasticity are as follows:

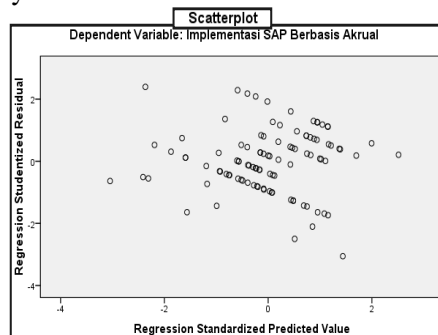


Figure 4.2. Scatterplot graph

The Scatterplot graph shows, the distribution of data points spread randomly and spread well above as well as under the number 0 on the Y axis, the points do not collect above or below, and do not form a particular pattern so that it can show in the model there is no heteroscedasticity.

3. Hypothesis testing

a. T test

T test results can be shown in the following table:

Table 4.2. Test Results t

| Model | UC | | SC | t | Sig. |
|--------------|--------|--------|-------|--------|------|
| | B | Std. e | Beta | | |
| 1 (Constant) | 11,017 | 2,551 | | 4,319 | .000 |
| HR | .494 | .089 | .497 | 5,525 | .000 |
| Incentive | .217 | 102 | .201 | 2,135 | .035 |
| SP | -220 | .084 | -.252 | -2,615 | .010 |

a. Dependent Variable: Implementation of Accrual Based SAP

Based on the results of the partial analysis, HR has a significant positive effect on the Accrual Based SAP Implementation. This can be seen from the significant value of 0,000 <of alpha 0.05 and the value of t arithmetic greater than t table (5.525> 1.664). Based on this, the hypothesis test rejects H_0 and accept H_a . The incentives have a significant positive effect on the implementation of Accrual-Based SAP. This can be seen from the significant value of 0.035 <of alpha 0.05 and the value of t arithmetic greater than t table (2.135> 1.664). Based on this, the hypothesis test rejects H_0 and accept H_a . Supporting Facilities have a significant negative effect on the Implementation of Accrual Based SAP. This can be seen from the significant value of 0.010 <of alpha 0.05 and the value of t arithmetic shows a negative value greater than t table (-2.615> -1.664). Based on this the hypothesis test rejects H_0 and accept H_a .

b. F test

Results The F test can be shown in the following table:

Table 4.3. Test Results F

| ANOVA ^b | | | | | |
|--------------------|----------------|-----|-------------|--------|-------------------|
| Model | Sum of Squares | df | Mean Square | F | Sig. |
| 1 Regression | 125,823 | 3 | 41,941 | 12,512 | .000 ^a |
| Residual | 328,501 | 98 | 3,352 | | |
| Total | 454,324 | 101 | | | |

a. Predictors: (Constant), Supporting Facilities, HR, Incentives

b. Dependent Variable: Implementation of Accrual Based SAP

Based on the results of the F test above it can be seen that the calculated F value (12,512) is greater than the F table (2.70) with a significant level of 0,000 less than 0.05. These results indicate the hypothesis test is accepted H_a and reject H_0 , so that it can be seen that HR, Incentives, and Supporting Facilities simultaneously influence the Implementation of Accrual Based SAP to the Government of the Province of North Sumatra.

c. Coefficient of Determination (R²)

Results coefficient determination is:

Table 4.4. Coefficient of Determination (R²)
Summary Model

| Model | R | R Square | Adjusted R Square |
|-------|-------|----------|-------------------|
| 1 | .526a | .277 | .255 |

a. Predictors: (Constant), Supporting Facilities, HR, Incentives

b. Dependent Variable: Implementation of Accrual Based SAP

Based on the table of coefficient of determination with an Adjusted R Square value of 0.255, the independent variable is only able to explain the variation of the dependent variable by 25.5%, the remaining 74.5% is explained by other variables outside the model.

B. Discussion

Based on the results of hypothesis testing, the following discussion can be made:

1. The Effect of HR on the Implementation of Accrual Based SAP

The partial test results show that HR has a significant positive effect on the implementation of Accrual-Based SAP in the Government of North Sumatra Province, which means that if the quality of HR in the North Sumatra Provincial Government increases, the implementation of accrual-based SAP in the North Sumatra Provincial Government will also increase, this can be seen in Table 5.11. where the significance value is 0,000 <from alpha 0.05 and the t value is greater than t table (5,525> 1,664).

2. Effect of Incentives on the Implementation of Accrual Based SAP

The partial test results show that incentives have a significant positive effect on the implementation of Accrual-Based SAP in the Government of North Sumatra Province, which means that if incentives in the North Sumatra Provincial Government increase, the accrual-based SAP implementation in the Provincial Government will also increase, this can be seen in Table 5.11. where the significance value of 0.035 <of alpha 0.05 and the value of t arithmetic greater than t table (2.135> 1.664).

3. Effect of Supporting Facilities on the Implementation of Accrual Based SAP

The partial test results show that supporting facilities have a significant negative effect on the implementation of Accrual-Based SAP in the Government of North Sumatra Province, which means that if the capacity of supporting facilities in the North Sumatra Provincial Government increases, the implementation of accrual-based SAP in the North Sumatra Provincial Government will decrease, this can be seen in Table 5.11. where the significance value of 0.010 <of alpha 0.05 and the value of t arithmetic greater than t table (-2.615> -1.664).

4. Effect of HR, Incentives, and Supporting Facilities on the Implementation of Accrual-Based SAP

Simultaneous test results show that independent variables together affect the dependent variable or independent variables HR, Incentives, and Supporting Facilities simultaneously influence the independent variable Accrual-Based SAP Implementation to the Government of the Province of North Sumatra, this can be seen in table 5.12. where the calculated F value (12,512) is greater than F table (2.70) with a significant level of 0,000 less than 0.05.

V. CONCLUSIONS AND SUGGESTIONS

A. Conclusion

1. Based on the results of the analysis, HR partially has a significant positive effect on the Implementation of Accrual Based SAP. The incentives have a significant positive effect on the implementation of Accrual-Based SAP. Supporting Facilities have a significant negative effect on the Implementation of Accrual Based SAP.
2. Based on the analysis results simultaneously HR, Incentives, and Supporting Facilities affect the Implementation of Accrual Based SAP.

B. Suggestions

1. Further researchers, it is recommended to expand the sample and research population which is not only limited to the scope of the North Sumatra Provincial Government but should expand the sample and study population to the overall combined scope of the Regency Government, City Government, Provincial Government and the Central Government even across countries so that the scope of research results become broader and can be more generalized.
2. For avoid the occurrence of different perceptions of the statements in the research instrument given to the respondent it is necessary to do an initial explanation of the intent and purpose of the question as well as an effort to make observations on the object under study so that research results will be even better.
3. Research this needs to be developed further, to get better results by adding other variables that can affect the implementation of accrual-based SAP such as mentoring, communication, consultant support, work unit size, government systems, political processes, motivation and culture, leadership style, resistance to change , and others.

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